

National Transportation Library

Section 508 and Accessibility Compliance

The National Transportation Library (NTL) both links to and collects electronic documents in a variety of formats from a variety of sources. The NTL makes every effort to ensure that the documents it collects are accessible to all persons in accordance with Section 508 of the Rehabilitation Act Amendments of 1998 (29 USC 794d), however, the NTL, as a library and digital repository, collects documents it does not create, and is not responsible for the content or form of documents created by third parties. Since June 21, 2001, all electronic documents developed, procured, maintained or used by the federal government are required to comply with the requirements of Section 508.

If you encounter problems when accessing our collection, please let us know by writing to librarian@bts.gov or by contacting us at (800) 853-1351. Telephone assistance is available 9AM to 6:30PM Eastern Time, 5 days a week (except Federal holidays). We will attempt to provide the information you need or, if possible, to help you obtain the information in an alternate format. Additionally, the NTL staff can provide assistance by reading documents, facilitate access to specialists with further technical information, and when requested, submit the documents or parts of documents for further conversion.

Document Transcriptions

In an effort to preserve and provide access to older documents, the NTL has chosen to selectively transcribe printed documents into electronic format. This has been achieved by making an OCR (optical character recognition) scan of a printed copy. Transcriptions have been proofed and compared to the originals, but these are NOT exact copies of the official, final documents. Variations in fonts, line spacing, and other typographical elements will differ from the original. All transcribed documents are noted as "Not a True Copy."

The NTL Web site provides access to a graphical representation of certain documents. Thus, if you have any questions or comments regarding our transcription of a document's text, please contact the NTL at librarian@bts.gov. If you have any comment regarding the content of a document, please contact the author and/or the original publisher.

URBAN MASS TRANSPORTATION INDUSTRY UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM



JANUARY 10, 1977

VOLUME II – UNIFORM SYSTEM OF ACCOUNTS AND RECORDS

**DOCUMENT IS AVAILABLE TO THE PUBLIC THROUGH
THE NATIONAL TECHNICAL INFORMATION SERVICE
SPRINGFIELD, VIRGINIA 22151**

**DEPARTMENT OF TRANSPORTATION
URBAN MASS TRANSPORTATION ADMINISTRATION
OFFICE OF TRANSIT MANAGEMENT
WASHINGTON, D.C. 20590**

Preface

This report presents the uniform system of accounts and records and reporting system required by Section 15 of the Urban Mass Transportation Act of 1964, as amended.

This report is presented in four volumes:

Volume I - GENERAL DESCRIPTION presents an overview of the systems, and an identification of the analytical potential provided by comparative data generated by the systems.

Volume II - UNIFORM SYSTEM OF ACCOUNTS AND RECORDS contains the definitions for the uniform systems of accounts and records.

Volume III - REPORTING SYSTEM FORMS AND INSTRUCTIONS - REQUIRED contains illustrative forms for each of the reports required to be submitted under Section 15 and instructions for completing those forms.

Volume IV - REPORTING SYSTEM FORMS AND INSTRUCTIONS - VOLUNTARY contains illustrative forms and instructions for optional revenue and expense reporting. The voluntary reports in Volume IV are more detailed than their counterparts in Volume III. Operators may elect one or more of the optional reports in Volume IV in place of counterpart reports in Volume III.

Table of Contents

VOLUME I - GENERAL DESCRIPTION (Bound in separate volume)

VOLUME II - UNIFORM SYSTEM OF ACCOUNTS AND RECORDS

1. GENERAL INSTRUCTIONS

1.1 Distinction between Required and Voluntary Systems

1.2 Classification of Transit Systems

1.3 Accounting Records

1.4 Accrual Method of Accounting

1.5 Accounting and Reporting Period

2. ACCOUNTING PRACTICE INSTRUCTIONS

2.1 Labor Distribution Accounting

2.2 Fringe Benefit Accounting

2.3 Accounting for Sales and Excise Taxes, Freight-In
and Other Acquisition Costs

2.4 Accounting for Repairable Items

2.5 Accounting for Physical Damage, Public Liability
and Property Damage and Other Corporate Losses

2.6 Property and Depreciation Accounting

2.7 Expense Transfers

2.8 Lease Accounting

2.9 Capital Grant Accounting

2.10 Revenue Accounting

2.11 Passenger Statistics

2.12 Accounting for Capitalization of Development Costs

Table of Contents (Cont'd)

- 3. ASSET DEFINITIONS
 - 3.1 List of Asset Object Classes
 - 3.2 Definitions of Asset Object Classes
 - 3.3 Definitions of Property Object Classes
- 4. LIABILITY DEFINITIONS
 - 4.1 List of Liability Object Classes
 - 4.2 Definitions of Liability Object Classes
- 5. CAPITAL DEFINITIONS
 - 5.1 List of Capital Object Classes
 - 5.2 Definitions of Capital Object Classes
- 6. REVENUE DEFINITIONS
 - 6.1 List of Revenue Object Classes
 - 6.2 Definitions of Revenue Object Classes
- 7. EXPENSE DEFINITIONS
 - 7.1 List of Expense Object Classes
 - 7.2 Definitions of Expense Object Classes
 - 7.3 List of Expense Functions
 - 7.4 Definitions of Expense Functions
 - 7.5 Definitions of Operators' Wages Categories

Table of Contents (Cont'd)

8. NONFINANCIAL OPERATING DATA DEFINITIONS

- 8.1 List of Nonfinancial Operating Data Elements and Classifications
- 8.2 Definitions of Time Period Elements and Classifications
- 8.3 Definitions of Facilities and Equipment Elements and Classifications
- 8.4 Definitions of Employee Elements and Classifications
- 8.5 Definitions of Maintenance Performance and Fuel Consumption Elements and Classifications
- 8.6 Definitions of Safety Elements and Classifications
- 8.7 Definitions of Service Supplied and Vehicle Utilization Elements and Classifications
- 8.8 Definitions of Passenger Utilization Elements and Classifications

VOLUME III - REPORTING SYSTEM FORMS AND INSTRUCTIONS - REQUIRED
(Bound in separate volume)

VOLUME IV - REPORTING SYSTEM FORMS AND INSTRUCTIONS - VOLUNTARY
(Bound in separate volume)

CHAPTER 1

GENERAL INSTRUCTIONS

Chapter 1General Instructions

The purpose of this chapter is to present general instructions for the uniform system of accounts and records and reporting system described herein. Instructions for the following topics are included:

<u>Topic</u>	<u>Section</u>
Distinction between Required and Voluntary Systems	1.1
Classification of Transit Systems	1.2
Accounting Records	1.3
Accrual Method of Accounting	1.4
Accounting and Reporting Period	1.5

General Instructions

1.1 Distinction between Required and Voluntary Systems

The Section 15 uniform system of accounts and records and reporting systems provide for both mandatory and voluntary (i.e., recommended) collection and reporting of data. The definitions for the required data are consistent with and summarized from those for the more extensive voluntary data. The distinction between the mandatory and voluntary systems applies only to financial data collection and reporting.

As described in the remainder of this report, operators may elect to collect and report revenue and expense data in greater detail than that required to meet the Section 15 requirement. Chapter 2 of this volume presents accounting practice instructions that distinguish between the required and recommended systems of accounts and records. Chapters 3 through 8 of this volume present the data element definitions that also distinguish between the required and recommended systems. Similarly, Volume III and IV of this report distinguish between the required and recommended reports that are to be submitted annually by the reporting transit operators. Volume III presents illustrative examples of the required reports; Volume IV presents examples of the voluntary revenue and expense reports that may be submitted in lieu of the required revenue and expense reports.

Also, the Section 15 requirements distinguish between operators with 25 or fewer revenue vehicles from all other operators. Operators with 25 or fewer revenue vehicles are not required to maintain records or accumulate and report detailed data on operators' wages, employee fringe benefits and pension plans.

General Instructions

1.2 Classification of Transit Systems

The urban mass transit industry is composed of many individual transit systems of varying sizes and modes of operation. In order to achieve the desired uniformity in the system of accounts and records and in the reporting system, it is necessary that all systems of similar size and mode(s) of operation meet the same accounting and reporting requirements. This instruction provides a basis for classifying transit systems and describes in general terms the accounting requirements for each class.

Transit systems are initially classified according to the mode(s) of transit service operated. Under Section 15 data collection and reporting, transit property, expense and nonfinancial operating information is segregated by mode. The modes recognized in the systems described herein are defined below. A multi-mode transit system is one operating two or more of these modes:

- Rail Rapid Transit: High-speed, passenger rail cars operating singly or in trains of two or more cars on fixed rails in separate rights-of-way from which all other vehicular and foot traffic is excluded. The tracks may be located in underground tunnels, on elevated structures, in open cut or at surface level. There are very few, if any, crossings of streets and roads at track level, and rail traffic has the right-of-way at such intersections. The cars are driven electrically with the power being drawn from an overhead electric line or from an electrified third rail.
- Streetcar: Lightweight passenger rail cars operating singly (or in short, usually two-car, trains) on fixed rails in right-of-way that is not separated from other traffic for much of the way. Streetcars do not necessarily have the right-of-way at at-grade crossings with other traffic. Streetcars are driven electrically with the power being drawn from an overhead electric line via a trolley or a pantograph.
- Trolleybus: Rubber-tired passenger vehicles operating singly on city streets. These buses are driven electrically with the power being drawn from an overhead electric line via trolleys.

- Motor Bus: Rubber-tired passenger vehicles operating singly on city streets. These buses are powered by diesel, gasoline or propane engines contained within the bus; they are, therefore, not restricted to operating on a fixed route.
- Dial-A-Ride: Rubber-tired passenger vehicles operated on city streets, propelled by gas, gasoline or diesel engines, equipped to provide personal demand transit service, normally upon dispatch, and used exclusively for this service.
- School Bus: Type I and Type II school vehicles as defined in Highway Safety Program Standard No. 17 used exclusively to transport school students, personnel and equipment.
- Ferryboat: A vessel for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel-powered conventional ferry vessels. They may also be hovercraft, hydrofoil and other high-speed vessels.
- Other: Other modes of transit service such as cable cars, personal rapid transit systems of varying designs, monorails, incline railways, etc., not covered in the above categories.

Transit systems are further classified by the size of their operations. The number of revenue vehicles operated is the variable to be used to indicate the size of the operations.

All transit systems are required to maintain and report the same information, except that transit operators with 25 revenue vehicles or less are exempt from certain requirements as explained in General Instruction 1.1. Also, as noted in General Instruction 1.1, transit operators may substitute more detailed revenue and expense reports for the required reports. The more detailed revenue reporting option is the same for all transit systems. The more detailed expense reporting option has been stratified to take into consideration differences in size and modes of operation. This stratification is presented below for single mode transit systems:

Level A - More than 500 revenue vehicles and all rail rapid transit systems

Level B - Between 101 and 500 revenue vehicles

Level C - 100 or less revenue vehicles

Multi-mode transit systems should determine their expense levels using the same cutoffs specified for single mode systems. The count to use in determining the appropriate expense level should be the count of revenue vehicles in the principal mode of the transit system's operations.

General Instructions

1.3 Accounting Records

The main purpose of the system of accounts and records is to insure that the data to be reported is defined uniformly for all transit operators. Each transit system needs to maintain the accounts and records it needs to meet its own internal information requirements as well as those specified in this book. In most cases, information needed for internal management purposes will include data not required under Section 15. Accordingly, it is not mandatory that the internal books of account for a transit system be maintained solely as described in this book. Each entity should customize its internal system of accounts to meet its own internal management requirements and also insure that it is able to translate its accounts to the prescribed uniform system of accounts and records.

It is intended that the records shall be kept in a manner to permit ready analysis by prescribed accounts and to permit preparation of financial and operating data directly from such records at the end of the fiscal year. Any summary and/or translation to the prescribed accounts must be consistent with the following.

- The reported data have been developed using the accrual method of accounting.
- The accounting treatment specified in the Accounting Practice Instructions (Chapter 2) has been followed.
- The transit system's accounting categories (chart of accounts) have been correctly related via a clear audit trail to the accounting categories employed in this system.

General Instructions

1.4 Accrual Method of Accounting

The accrual basis of accounting is to be used in the Section 15 uniform system of accounts and records. Using the accrual basis, revenues will be recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures will be recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same accounting period.

Those transit systems that use cash-basis or encumbrance-basis accounting, in whole or in part, in their books of account will have to make work sheet adjustments to record the data on the accrual basis in the uniform system of accounts and records.

General Instructions

1.5 Accounting and Reporting Period

Each transit system reporting its results will file a report covering the system's fiscal year. This annual report will include all applicable forms in the reporting system.

All reports are due 120 days after the close of the fiscal year.

CHAPTER 2

ACCOUNTING PRACTICE INSTRUCTIONS

Chapter 2

Accounting Practice Instructions

The purpose of this chapter is to present the accounting practices for the uniform system of accounts and records described herein. Although many transit systems are precluded from following some of these practices in their other accounting requirements, it is essential that all transit systems follow these practices for the purposes of the system of accounts and records described herein. Otherwise, the system's objective of uniformity in accounting and reporting transit financial and operating data will not be achieved.

Accounting practices are prescribed for the following:

<u>Topic</u>	<u>Section</u>
Labor Distribution Accounting	2.1
Fringe Benefit Accounting	2.2
Accounting for Sales and Excise Taxes, Freight-in and other Acquisition Costs	2.3
Accounting for Repairable Items	2.4
Accounting for Physical Damage, Public Liability and Property Damage and Other Corporate Losses	2.5
Property and Depreciation Accounting	2.6
Expense Transfers	2.7
Lease Accounting	2.8
Capital Grant Accounting	2.9
Revenue Accounting	2.10
Passenger Statistics	2.11
Accounting for Capitalization of Development Costs	2.12

Where appropriate, references are made to the accounts affected by these practices. These references are always made to the more detailed accounts included under the voluntary provisions of the system, as these provide the basis for the summarized accounts which are mandatory.

Accounting Practice Instructions

2.1 Labor Distribution Accounting

The gross pay and allowances of every employee of the transit system are to be recorded by three classifications:

- The employee's compensation category (operator or other).
- The functions where labor was spent.
- The mode of transit service (motor bus, streetcar, trolleybus, rail rapid, joint mode, etc.).

The classification of labor charges by employee compensation category is to be based on how each employee is classified by the transit system. The compensation of employees classified as revenue vehicle operators and on-board crewmen is to be recorded in expense object class 501.01 - Operators' Salaries and Wages. The compensation of all other employees is to be recorded in expense object class 501.02 - Other Salaries and Wages.

In addition to classifying labor compensation by expense object class, it is necessary to identify the activities or functions where labor was used; then classify the related compensation amounts according to the prescribed expense functions. For example, the general manager's compensation is reported in expense object class 501.02 - Other Salaries and Wages, and function 176 - General Management for an A level property. Definitions of the functions and employees to be included in each function are presented in Section 7.4 of this volume.

In many transit organizations, individuals such as supervisory personnel often work on more than one function. For example, because of personnel limitations and the size of the respective functions, one person may perform all market research, planning and promotion activities. Under the Level A structure, these activities are separated into three functions: 163 - Promotion, 164 - Market Research and 177 - Planning. In these situations, a division of compensation between functions, based on time spent in each function, is necessary. The most accurate method for making this split is to have all applicable employees record their time worked by the prescribed functions on a regular,

systematic basis. Then, allocate compensation amounts between functions on the basis of actual time spent in each function. If this method of reporting actual time by function is not practical for some situations, an acceptable alternative is to conduct periodic studies of time spent by function and use the results of these studies to allocate compensation to the functions for the accounting period. The least accurate but acceptable method is to ask employees at the end of an accounting period to estimate the percent of their time spent on each function and allocate their compensation on this basis. It should be noted that the latter two methods of time reporting are acceptable only for "indirect labor" personnel (i.e., supervisory, clerical, etc.). The only acceptable method for collecting time for direct labor (i.e., operators and mechanics) is by collecting actual time by function.

In transit systems operating more than one mode of service, it is necessary to further identify and classify labor compensation by each mode of service offered. In most multimode systems, some labor is directly associated with each mode and some labor jointly serves more than one mode. For example, in a system operating both motor buses and trolleybuses, operators' wages can be easily identified with the specific mode of service offered. Using this example for expense classification, total operators' compensation is classified in expense object class 501.01 - Operators' Salaries and Wages, and is recorded as a direct cost of the motor bus and the trolleybus modes for function 031 - Revenue Vehicle Operation.

Continuing this same example of a motor bus and trolleybus multimode system, one person may be responsible for the administration of transportation activities for both modes, and therefore not solely associated with only one mode. In this situation, assuming it is not practical for this individual to split and report his compensation as a direct cost of each mode, his labor charges are to be classified as a joint mode cost for function 011 - Transportation Administration.

In an effort to estimate total costs by mode in multimode systems, the total expenses classified as joint costs in each function will be subsequently allocated to each mode based on the percentage relationship of capacity-miles for each mode to total capacity-miles for the system. Since in some cases this allocation may not be truly representative of actual time spent on each mode, it is important that as many labor charges as possible be identified with individual modes and thus classified as direct costs under each applicable mode. The same methods allowed for dividing compensation between functions (actual time recording, periodic studies, period-end estimates) may be used in dividing labor between modes.

This emphasis on identifying direct mode costs to the maximum extent possible also applies to "general and administrative" type functions, all of which are commonly considered joint mode costs. For example, in the ticketing and fare collection function for a multimode system operating motor bus and rail rapid service, one team of revenue collectors may be employed to pick up revenue at rail rapid transit stations and a separate team used to pull vaults from buses at operating stations. Both teams might then transmit their collections to a central counting location. In this example, the collectors' and vault pullers' wages are to be classified separately as direct cost for motor bus and rail rapid modes; and the wages of the central counting employees are to be classified as joint mode costs for function 151 - Ticketing and Fare Collection.

Accounting Practice Instructions

2.2 Fringe Benefit Accounting

Detailed fringe benefit expense amounts are to be classified by the detailed object classes defined in the expense object class definition section herein (Section 7.2). In addition to the employer's portion of fringe benefit costs, employee contributions for certain fringe benefit object class accounts are to be accumulated. The total fringe benefit expense (employer portion) is also to be recorded in object class 502.15 - Fringe Benefits Distribution.

To determine the amounts to be classified under this object class for each mode and function, the total employer fringe benefit amount has to be allocated. The basis for the allocation is the labor charges to the modes and functions. Labor charges to a given mode and function divided by total labor charges for the transit system yields the percentage to be used in allocating fringe benefits to the given mode and function. For example, assume that the total amount of the employer's portion of fringe benefits is \$100,000. If the amount of labor (object class 501.02 - Other Salaries and Wages) classified under function 176 - General Management, is 5% of total labor for the system, then the amount of fringe benefits to be classified under this function would be \$5,000 ($\$100,000 \times 5\%$).

Accounting Practice Instructions2.3 Accounting for Sales and Excise Taxes, Freight-in and Other Acquisition Costs

Sales taxes, excise taxes, freight-in and other acquisition costs are accounted for as part of the cost of the material or service purchased, except for fuel and lubricant taxes and electric power taxes. The "other acquisition costs" are not to be construed to mean a distribution of internal purchasing and store handling costs or other administrative support activities.

Sales and excise taxes on purchases of fuel and lubricants are accounted for in expense object class 507.05 - Fuel and Lubricant Taxes. Utility taxes on electrical power used to propel electrically driven vehicles are accounted for in expense object class 507.06 - Electric Power Taxes.

Refunds or reimbursements of sales and excise taxes paid on purchases of all materials and services are classified under the following revenue object classes:

Account 409.05 - Reimbursement of Taxes Paid (Local)

Account 411.05 - Reimbursement of Taxes Paid (State)

Accounting Practice Instructions2.4 Accounting for Repairable Items

Repairable items are spare parts for maintaining plant and equipment that can be economically restored to serviceable condition. One of the following commonly practiced methods is to be used:

Alternative 1 (Inventory Method): When such parts are removed from a vehicle or other property unit, they will be returned to inventory for credit. When the item is repaired, the repair costs will be treated as current period expense. The repaired item will then be issued for use at the credit value at which it was carried in inventory.

Alternative 2: Such parts may be considered items of tangible operating property to be expensed through depreciation charges. They will move from storeroom to vehicle (or other property unit) to repair shop to storeroom on a "free issue" basis. The repair costs will be treated as current period expense.

Accounting Practice Instructions

2.5 Accounting for Physical Damage, Public Liability and Property Damage and Other Corporate Losses

Insurance premiums and proceeds and the cost of losses from damage to transit system property, public liability for injuries and damages to others, breach of fidelity bonds, loss or theft of business records, etc., are accounted for as prescribed in the following paragraphs.

a. Physical Damage

The net cost to the transit system arising from damage to the transit system property through collision, fire, theft, flood, earthquake, etc., is composed of:

- premiums for physical damage insurance,
- actual costs of restoring property to serviceable condition,
- write-off of capital assets damaged beyond repair, and
- proceeds from insurance companies or others who are liable for the damage to the transit system property.

Object classes have been established for the insurance premiums, the write-off of capital assets, and the recoveries of costs from others. The labor, material and services expense object classes will reflect the actual costs of restoring property to serviceable conditions under functions 062 - Accident Repairs of Revenue Vehicles and 128 - Accident Repairs of Buildings, Grounds and Equipment.

Physical damage insurance premiums should be set up as prepayments (Account 151.01) and amortized over the lives of the policies. The prepayments will be recorded with the following entry:

<u>Cash (or Accounts Payable)</u>		<u>Other Assets (Prepayments)</u>	
	12,000	12,000	

The monthly amortization will be recorded with the following entry:

Other Assets (Prepayments)	Premiums for Physical Damage Insurance
1,000	1,000

The actual costs of restoration will be recorded in the labor, material and service object classes as the costs are incurred and then classified under the accident repair functions to differentiate such costs from routine maintenance costs. If the property is damaged beyond repair, it will be written off with the loss on disposition (book value less salvage proceeds) being debited to expense object class 513 - Depreciation and Amortization. Any recoveries of repair costs or write-offs from insurance companies or others (e.g., third parties involved in an accident) will be recorded with the following entry:

Cash	Recoveries of Physical Damage Losses
(1)	(1)

(1) Settlement of transit system's physical damage claim paid by insurer of other liable party.

b. Public Liability and Property Damage

The net cost to the transit system arising from public liability for injuries and damages to others caused by the transit system is composed of:

- premiums for public liability and property damage insurance,
- payouts for uninsured settlements,
- provisions for uninsured settlements,
- payouts for insured settlements, and
- recoveries of public liability settlements from insurers or others who are liable for public liability settlements.

Object classes have been set up for each of these five components. They will be classified under the Injuries and Damages function.

Public liability and property damage insurance premiums should be set up as prepayments (Account 151.01) and amortized over the lives of the policies. The prepayment will be recorded with the following entry:

<u>Cash (or Accounts Payable)</u>	<u>Other Assets (Prepayments)</u>
60,000	60,000

The monthly amortization will be recorded with the following entry:

<u>Other Assets (Prepayments)</u>	<u>Premiums for Public Liability and Property Damage Insurance</u>
5,000	5,000

The accounting entries for settlement of a public liability/property damage claim depend on the following factors:

- whether the settlement is fully insured, partially insured or uninsured,
- for the fully or partially insured settlement, whether payment to the claimant is made by the transit system or the insurance company, and
- for the uninsured or partially insured settlement, whether or not uninsured loss reserves have been created through periodic provisions.

Further, a settlement may be made by a transit system or its insurer, while, at the same time, it is undertaking a third-party action against another individual, company or insurer who may be held ultimately liable. The cases presented below describe the entries that would be made when the transit system or its insurer settles a public liability claim. The entries for recovery through third-party actions are presented after these cases.

CASE 1-A

Fully insured settlement or insured portion of a partially insured settlement. Insurance proceeds remitted to transit system.

Cash		Payouts for Insured Public Liability/Property Damage Settlements		Recoveries of Public Liability/Property Damage Settlements	
(1)	(2)	(2)			(1)

(1) Cash remitted from insurer to transit system.

(2) Settlement paid by transit system to claimant.

CASE 1-B

Fully insured settlement or insured portion of a partially insured settlement. Insurance proceeds remitted direct to claimant.

Payouts for Insured Public Liability/Property Damage Settlements		Recoveries of Public Liability/Property Damage Settlements	
(1)			(1)

(1) Settlement paid by insurer directly to claimant.

CASE 2-A

Uninsured settlement or uninsured portion of a partially insured settlement. Loss reserves previously provided.

Cash		Provision for Uninsured Public Liability/Property Damage Settlements		Reserves for Uninsured Losses - Public Liability/Property Damage	
	(2)	(1)		(2)	(1)

- (1) Provision for uninsured losses that relate to the current or a prior accounting period.
- (2) Settlement paid by transit system to claimant.

CASE 2-B

Uninsured settlement or uninsured portion of a partially insured settlement. Reserves not previously provided.

Cash	Payouts for Uninsured Public Liability/Property Damage Settlements
(1)	(1)

- (1) Settlement paid by transit system to claimant.

The entries for recovery of public liability settlements from third parties depend upon how the initial settlement between the transit system and the claimant was recorded and upon whether the recovery payment goes to the transit system or to its insurer. Because a third-party recovery reduces an expense that should not have been a transit system expense in the first place, the recovery entry will generally be a reversal of the original settlement entry. However, it may not be an exact reversal of the original entry, for the recovery amount may not be the same as the original settlement amount.

Many transit systems use the services of an outside insurance company for all injuries and damages related work. To pay for this service, the transit system typically makes one payment periodically to cover all services rendered. The Section 15 accounting requirement for this type of arrangement is similar to the procedure described above for the fully insured system paying public liability and property damage insurance premiums and reporting settlements as specified in either Case 1-A or 1-B above. A transit system in this situation has the appearance of being fully insured in that a periodic payment is made to an insurance company and a reserve for losses is not provided for on the transit system's books. In fact, however, the transit system under these circumstances is self-insured or partially self-insured and the periodic payment to the insurance company normally includes all of the following:

- an estimated cash amount for expected loss settlements during the period,

- a fee for claims processing, administration and statistical reporting, and
- an insurance premium to cover any excess public liability and property damage losses over the specified self-insured amount.

Transit systems, under the above arrangement with an outside insurance company, will have to analyze their periodic payment and account for the components of this charge as follows to segregate the Services Cost from the Casualty and Liability Costs.

- (1) Classify the amount representing an estimate of expected loss settlements in object class 506.05 -Provision for Uninsured Public Liability and Property Damage Settlements.
- (2) Classify the claims processing fee in object class 503.03 - Professional and Technical Services.
- (3) Classify the excess insurance premium in object class 506.03 - Premiums for Public Liability and Property Damage Insurance. Settlements of losses in excess of the self-insured amount are to be classified as prescribed in Cases 1-A or 1-B above.

c. Other Corporate Losses

The net cost to the transit system arising from losses other than property damage or public liability is composed of:

- premiums for other corporate insurances,
- losses resulting from embezzlement, theft or loss of assets other than property, etc., and
- proceeds from insurance companies or others who are liable for these losses.

Object classes have been established for each of these components. They will be accounted for in function 169 - General Insurance.

Other corporate insurance premiums should be set up as prepayments (Account 151.01) and amortized over the lives of the policies. The prepayment will be recorded with the following entry:

Cash (or Accounts Payable)	Other Assets (Prepayments)
6,000	6,000

The monthly amortization will be recorded with the following entry:

Other Assets (Prepayments)	Premium for Other Corporate Insurances
500	500

The actual amount of the loss will be recorded as a debit to expense object class 506.09 - Other Corporate Losses and a credit to the account in which the lost asset is recorded. Any recoveries of these losses from insurance companies or others will be recorded in the following entry:

Cash	Recoveries of Other Corporate Losses
(1)	(1)

- (1) Settlement of transit system's claim for indemnification by insurer or other liable party.

Accounting Practice Instructions

2.6 Property and Depreciation Accounting

At present, the urban transit industry practices a wide variety of depreciation treatments. The treatment practiced by any one transit system is dependent on such factors as public/private ownership of the transit system, bond indenture covenants, the expected means of financing the replacement of fixed assets, etc.

In those situations where the transit property elects to publish financial statements in accordance with generally accepted accounting principles, those statements should reflect the economic and physical expiration of the life of an asset. This calculation should be based on appropriate factors, including wear and tear, deterioration, inadequacy and obsolescence. The system of accounts and records described herein includes accounts for accumulating such depreciation charges.

The reporting system does not include the reporting of depreciation charges by function. Instead, depreciation charges, if any, as reported in the transit system's published financial statements are reported as a reconciling item in the Section 15 reporting system so that the Section 15 reports can be reconciled to the transit system's published financial statements.

Accounting Practice Instructions

2.7 Expense Transfers

Certain situations in the Section 15 accounting structure and the internal accounting practices of some transit systems require a means of recording expense transfers. These could be made by debiting and crediting within the specific object classes in which the expenses were originally recorded, but this technique could become too cumbersome. The below-listed composite object classes have been included in the Section 15 accounting structure to permit these transfers to be accounted for more easily.

1. Expense Object Class 510.01 - Function Reclassifications

Within the expense structure, some functions may serve as "intermediate depositories" of costs to be ultimately distributed to other functions. Expense object class 510.01 is to be used to record such distributions between functions. For example, the cost of generating and distributing electrical power is to be initially classified in function 141 - Operation and Maintenance of Electric Power Facilities. The power may be used as propulsion power for revenue vehicles or as general utility power. In order to examine the total cost of revenue vehicle operation, the cost of power generated and distributed for the propulsion of vehicles is to be credited to function 141 and debited to function 031 - Revenue Vehicle Operation using object class 510.01. Similarly, the cost of power generated and distributed for general utility purposes is to be transferred from function 141 to function 181 - General Function. The functional reclassifications required are indicated on the "Worksheets for Functional Distribution of Expense Object Classes" in Section 7.4.

2. Expense Object Class 510.02 - Expense Reclassifications

Some transit systems make use of a composite object class in their internal accounting systems to transfer costs between cost centers, work orders, functions and/or whatever other cost collection categories they may use. The composite object class is used in lieu of debiting and crediting multiple specific object classes in two different cost centers, work orders, etc. By this device, costs are collected by the specific object classes for organizational units (i.e., responsibility reporting) and then recast from organizational units to functions or some other dimension of cost analysis.

Expense object class 510.02 may be used as necessary as this composite object class for transit systems using this device in their internal systems.

3. Expense Object Class 510.03 - Capitalization of Nonoperating Costs

Some transit systems require certain costs, particularly labor of employees, to always be charged initially to an organizational unit (cost center) in order to maintain control over such costs. However, some of these costs may relate to construction projects and reimbursable work for others that should be capitalized as property or receivables. The reclassification of these costs from current period cost center expense to property, receivables or work-in-process is accomplished using a composite object class as in paragraph 2 above. Expense object class 510.03 is to be used to credit any function in which an expense has been temporarily deposited for ultimate capitalization. Further clarification of accounting for these costs is presented in Accounting Practice Instruction 2.12 - Accounting for Capitalization of Development Costs.

Accounting Practice Instructions2.8 Lease Accounting

For the purposes of the Section 15 uniform system of accounts and records, three types of leases are recognized:

- True leases are those in which the lessor and lessee are not related parties, the total lease payments cover the lessor's cost of the property for the period of the lease plus interest and the ownership of the property remains with the lessor upon expiration of the lease.
- Purchase leases are those in which the arrangement is substantively a financing plan for the purchase of the property by the lessee. The ownership of the property passes to the lessee upon expiration of the lease, sometimes with an additional payment far below the expected market value of the property at lease expiration. The property covered by such leases may or may not have been booked as owned assets, either during or after the period of the lease, in the transit system's internal accounting records.
- Related-parties leases are those in which the lease payments required of the lessee differ substantially from those in a true lease arrangement because the lessor and lessee are related organizations.

The treatment to be given these types of leases in the Section 15 uniform system of accounts and records is described below.

For the true lease, the lease payments for the accounting period on true lease property are to be classified in expense object class 512 - Leases and Rentals.

Purchase leases are to be reported on the "capitalization" basis, in accordance with the transit system's capitalization cutoff. If the lease has been capitalized in the internal accounting records of the transit system, it is to be accounted for in the Section 15 system as it has been accounted for internally. If it has not been capitalized internally, the following adjustments are to be made in the Section 15 systems:

- (1) The lease payments for the accounting period are to be reported as reconciling items in the Section 15 reporting system.
- (2) The property covered by the noncapitalized purchase lease is to be recorded as owned property. This treatment is to be given to property on which lease payments are currently being made and property for which all lease commitments have been met (i.e., the purchase has been completed), but the property is carried on the books at nominal (\$1) or no value. The capitalized value of the total lease commitment is to be classified as the cost of an asset owned in asset object class 111.01 - Tangible Transit Operating Property, Property Cost or 112.01 - Tangible Property Other Than for Transit Operations, Property Cost. The remaining lease payments, discounted to the current period ending date to remove the interest component of those payments, are to be recorded as a liability, short-term or long-term debt, as applicable. The difference between the capitalized value of the lease and the discounted future payments is to be credited to equity object class 305.01 - Accumulated Earnings (Losses).

Related-parties leases are to be recorded on a modified capitalization basis in accordance with the transit system's capitalization cutoff. The adjustments necessary to classify this data are the same as items (1) and (2) in the preceding paragraph, except that the lessor's cost of the property is to be classified as the property cost rather than the capitalized value of the lease.

Accounting Practice Instructions2.9 Capital Grant Accounting

Capital grants are those funds that are provided to the transit system to help finance the procurement of capital assets (tangible operating property), and that do not result in any ownership claim on the transit system by the grantor. Such grants may come from public (governmental) or private sources.

The accounting for the property is to be segregated from the accounting for the financing of property procurement. The total cost of all property units is to be accounted for in the asset object classes for tangible property, 111 and 112, regardless of the fact that some of the property may have been financed by government grants or donated by private parties.

The financing of property procurement is to be accounted for in the liability and capital object classes. Grants and donations to assist in the procurement of capital assets are to be classified in capital object class 304, Grants, Donations and Other Paid-in Capital, which is composed of the following subaccounts:

304.01	Federal Government Capital Grants
304.02	State Government Capital Grants
304.03	Local Government Capital Grants
304.04	Nongovernmental Donations and Other Paid-In Capital

Accounting Practice Instructions

2.10 Revenue Accounting

The basic approach to accounting for passenger revenue is to accumulate revenue earned by different fare categories.^{1/} Thus, the revenue object classes which will be used by a transit system are determined by the nature of its fare structure. If the fare structure allows a special fare for senior citizens, the annual revenue earned by carrying passengers paying this special fare is to be reported in account 401.02, Passenger Fares for Transit Service--Senior Citizen Fares. If the transit system's fare structure does not provide a special fare for senior citizens, nothing will be reported in account 401.02; then the fares paid by the elderly will be included in account 401.01, Passenger Fares for Transit Service--Full Adult Fares.

The amounts to be accumulated for each passenger fare category are the total fares earned from each passenger in the category. Any zone premiums, express service premiums, extra cost transfers or quantity purchase discounts will be charged to the same account as the base fare. Since the accrual basis of accounting has been specified as the standard for the Section 15 system of accounts and records, fares earned are to be accounted for on an accrual basis. The counting of tickets and tokens as they are lifted is the preferred technique for calculating fares earned. Estimating the unredeemed fares at the end of the accounting period will be acceptable for those transit systems not performing a lift count. The unredeemed fares, whether actual or estimated, will be included in liability account 205.01, Other Current Liabilities--Unredeemed Fares.

The method of distributing revenue earned to the Section 15 categories in widest use in the industry today is to apply distribution factors obtained through periodic passenger surveys. This method will be acceptable for this accounting system. However, if the transit system employs some manual or mechanical count of passengers by Section 15 categories on a continuing basis, the revenue accounting derived therefrom will be preferred in lieu of that derived through the periodic survey technique.

^{1/} This instruction only applies to transit systems that choose to collect and report revenue according to the recommended revenue object classes defined in Chapter 6 of this volume. Transit operators are required under Section 15 only to collect and report total passenger revenue (object class 401).

All of the other revenue object classes listed in Revenue Definitions (Section 6.1) are to be accounted for on the accrual basis. Only the accounts that reflect the transit systems' circumstances need to be used. For example, if the local government does not subsidize the cost of snow removal, object class 409.08 will not be used. Definitions for each of the revenue object classes are presented in Section 6.2.

Accounting Practice Instructions

2.11 Passenger Statistics

Section 8.1 identifies the data categories to be reported for measuring transit service supplied and transit service consumed. The categories focus on measuring capacity for passengers and passenger utilization of available capacity.

The data required are obtainable by a variety of methods. Transit systems employing reliable mechanical techniques to arrive at part or all of the required service supplied and consumed measures are to base their reporting on their mechanical techniques. For other transit systems, and for data not obtainable through the mechanical techniques, observation procedures may be used. The basic approach to observation procedures is based on statistical sampling. Whatever procedures are used, the passenger data derived from such procedures should be estimated with confidence and precision levels of 95% and 10%, respectively.

NOTE: UMTA is developing statistical sampling techniques that will provide practical methods for the transit operator to obtain the required data within the prescribed confidence and precision levels. These techniques will be published in a separate report.

Accounting Practice Instructions2.12 Accounting for Capitalization of Development Costs

The purpose of this instruction is to provide guidelines for recording the capitalization of development expenses under the Section 15 uniform system of accounts and records.

The uniform system of accounts and records does not specify which types of development-related costs should be capitalized or expensed. For example, a transit system constructing a maintenance facility may choose to capitalize, in addition to direct construction costs, a portion of the general manager's salary or a portion of the over-all general administration overhead as a cost of developing this maintenance facility. Another transit system may choose to capitalize only the direct labor associated with the construction work.

The objective of the Section 15 system in this area is to ensure that costs that have been capitalized by the transit system are excluded from the expense categories. From an accounting system standpoint, development costs are normally capitalized in one of the following ways:

1. All development costs to be capitalized are charged directly to capital or other asset accounts when incurred. For example, construction labor would be charged directly to a work-in-process property account rather than to labor expense for the period.
2. All development costs to be capitalized are charged initially to expense accounts (labor, fringes, supplies, etc.) and then through a later accounting adjustment, transferred to capital or other asset accounts.
3. Direct development costs to be capitalized (labor), are charged directly to asset accounts and indirect costs (i.e., percentage of labor dollars to cover overhead) are subsequently transferred from period expenses.

The first method above requires no adjustment for expense classification according to the Section 15 uniform system of accounts and records.

Under the second method, the costs intended for capitalization but classified by expense object class need to be excluded from object class and function totals. This adjustment can be made in the Section 15 expense accounts using object class 510.03 - Capitalization of Nonoperating Costs. See Accounting Practice Instruction 2.7 for instructions on using this transfer account.

Under the third method of accounting for capitalized costs, it will be necessary to adjust the expense object classes and functions for the indirect costs. Object class 510.03 is also to be used for this adjustment. In instances where the indirect costs to be capitalized represent a lump sum covering many cost centers or functions (i.e., system-wide overhead rates), the credit adjustment in object class 510.03 should be applied against function 181 - General Function.

CHAPTER 3

ASSET DEFINITIONS

Chapter 3

Asset Definitions

The purpose of this chapter is to present the requirements for classifying transit system assets in the uniform system of accounts and records described herein. Assets are to be classified by the object classes listed in Section 3.1 and defined in Section 3.2. The asset object classes required under Section 15 are denoted by asterisks.

Asset object class 111, covering the investment in transit operating property, will contain a large percentage of the transit system's assets. Accordingly, included in this chapter are recommended property object classes which may be used as a more detailed classification of transit system assets. The definition of these property object classes is contained in Section 3.3. The more detailed classification of asset object class 111 described in Section 3.3 is not a Section 15 requirement.

Asset Definitions3.1 List of Asset Object Classes (*Denotes Required Object Classes)

*101. CASH AND CASH ITEMS

- 01. Cash
- 02. Working (Imprest) Funds
- 03. Special Deposits, Interest
- 04. Special Deposits, Dividends
- 05. Special Deposits, Other
- 06. Temporary Cash Investments

*102. RECEIVABLES

- 01. Accounts Receivable
- 02. Notes Receivable
- 03. Interest and Dividends Receivable
- 04. Receivables from Associated Companies
- 05. Receivable Subscriptions to Capital Stock
- 06. Receivables for Capital Grants
- 07. Receivables for Operating Assistance
- 08. Other Receivables
- 09. Reserve for Uncollectible Accounts

*103. MATERIALS AND SUPPLIES INVENTORY

*104. OTHER CURRENT ASSETS

*105. WORK IN PROCESS

- 01. Unbilled Work for Others
- 02. Capital Projects

*111. TANGIBLE TRANSIT OPERATING PROPERTY

- 01. Property Cost
- 02. Leased-Out Property Cost
- *03. Accumulated Depreciation

*112. TANGIBLE PROPERTY OTHER THAN FOR TRANSIT OPERATIONS

- 01. Property Cost
- *02. Accumulated Depreciation

*121. INTANGIBLE ASSETS

- 01. Organization Costs
- 02. Franchises
- 03. Patents
- 04. Goodwill
- 05. Other Intangible Assets
- *06. Accumulated Amortization

*131. INVESTMENTS

- 01. Investments and Advances, Associated Companies
- 02. Other Investments and Advances
- 03. Reserve for Revaluation of Investments

*141. SPECIAL FUNDS

- 01. Sinking Funds
- 02. Capital Asset Funds
- 03. Insurance Reserve Funds
- 04. Pension Funds
- 05. Other Special Funds

*151. OTHER ASSETS

- 01. Prepayments
- 02. Miscellaneous Other Assets

Asset Definitions3.2 Definitions of Asset Object Classes (*Denotes Required Object Classes)*101. Cash and Cash Items

-- These categories cover cash on hand and in banks available for the liquidation of transit system liabilities, including special deposits for which a current liability exists.

101.01 Cash and Cash Items - Cash

-- the amount of current funds available for use on demand. They may be in the hands of financial officers or on deposit in banks and trust companies.

101.02 Cash and Cash Items - Working (Imprest) Funds

-- the amounts advanced to officers, agents, employees, masters, pursers and others as petty cash or working funds from which certain expenditures are to be made and accounted for.

101.03 Cash and Cash Items - Special Deposits, Interest

-- the monies and bank credits specially deposited in the hands of fiscal agents or others for the payment of interest on behalf of the transit system. When interest is paid from such deposits, this account shall be credited and the appropriate accrued or matured interest liability account shall be debited.

101.04 Cash and Cash Items - Special Deposits, Dividends

-- the monies and bank credits in the hands of fiscal agents or others for the payment of dividends on behalf of the transit system. When dividends are paid from such deposits, this account shall be credited and the appropriate dividend account shall be debited.

101.05 Cash and Cash Items - Special Deposits, Other

-- the monies and bank credits in the hands of fiscal agents or others for special purposes other than the payment of interest or dividends. This includes cash or securities deposited with Federal, state or municipal authorities, public utilities or others as a guarantee for the fulfillment of obligations. When the purposes for which the deposit exists have been satisfied, this account shall be credited with the amount of the deposit disbursed or released.

101.06 Cash and Cash Items - Temporary Cash Investments

-- the book cost of investments such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates, marketable securities and other similar investments acquired for the purpose of temporarily investing cash. Any securities included herein must be of such a nature as to be readily convertible into cash at substantially the book value.

*102. Receivables

-- These categories cover amounts owed to the transit system by other parties.

102.01 Receivables - Accounts Receivable

-- the amounts due from others (except associated companies) for material and supplies furnished and services rendered, including transportation and storage charges, property use charges, other matured rents, amounts owing by public authorities, amounts of collectible judgments, current accounts with officers and employees and other accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals.

102.02 Receivables - Notes Receivable

-- the book cost of all collectible obligations in the form of notes receivable, contracts receivable and similar evidences of money receivable on demand or within a time not exceeding one year from date of issue.

102.03 Receivables - Interest and Dividends Receivable

-- the amount of current interest accrued to the date of the balance sheet on bonds, mortgages, notes and other commercial paper owned; on loans made; and on open accounts, bank deposits, etc.

-- the amount of dividends receivable on stocks owned.

NOTE: Such receivables from affiliated companies are to be included in object class 102.04.

102.04 Receivables - Receivables from Associated Companies

-- the total of amounts receivable from associated companies which are subject to current settlement, such as balances in open accounts for services rendered, material furnished, traffic accounts, claims, rent for use of property and similar items.

-- interest and dividends receivable from associated companies.

-- loans, notes and drafts for which associated companies are liable.

102.05 Receivables - Receivable Subscriptions to Capital Stock

-- the balance due from subscribers upon legally enforceable subscriptions to capital stock.

102.06 Receivables - Receivables for Capital Grants

-- grant amounts receivable from Federal, state and local governments or other parties, for capital projects and acquisitions.

102.07 Receivables - Receivables for Operating Assistance

-- amounts receivable from Federal, state and local governments or other parties, for general operating assistance, special fare subsidies, demonstration project assistance, and purchase-of-service payments.

102.08 Receivables - Other Receivables

-- amounts receivable from solvent debtors based on debtor-creditor relationships other than those specified in categories 102.01 through 102.07.

102.09 Receivables - Reserve for Uncollectible Accounts

-- amounts reserved for receivables which may become uncollectible.

*103. Materials and Supplies Inventory

-- This category covers the cost of all unapplied materials and supplies including tools, repair parts, fuel, etc. The cost shall include all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the carrier, including loading and unloading. The cost shall also include sales and excise taxes, except for such taxes on fuel and lubricants, on the materials and supplies included in the account (see Section 2.3). If the "inventory method" of accounting for repairable items (see Section 2.4) is used, this category will also include the value at which the repaired items are to be held and eventually reissued for use.

*104. Other Current Assets

-- This category covers the amount of all assets of a current nature not includable in any of the foregoing current asset accounts, 101 through 103. The nature of current assets is such that they are convertible to cash within one year of the balance sheet date.

*105. Work in Process

-- These categories cover labor, material and overhead amounts applied to projects not yet completed or placed in service.

105.01 Work in Process - Unbilled Work for Others

-- labor, material and overhead costs applied to work for others and for which the system will be reimbursed.

105.02 Work in Process - Capital Projects

-- labor, material and overhead costs applied to capital projects not yet completed or placed in service.

*111. Tangible Transit Operating Property

-- These categories cover transit operating property owned by the transit system and having an expected life in service of more than one year at the time of its installation and a unit cost greater than the transit system's capitalization cutoff. Transit operating property is that property used in providing urban mass transit services. It includes the rolling stock, maintenance facilities, general administration buildings and equipment, etc. that are used to support the provision of transit services.

NOTE: Under the Section 15 reporting system, the gross historical cost of tangible transit operating property is to be reported in this object class (i.e., the sum of object classes 111.01 and 111.02).

111.01 Tangible Transit Operating Property - Property Cost

-- the cost to the transit system of acquiring the tangible property it owns and uses in its own transit operations. The cost includes the transportation charges, sales and excise taxes, installation costs, etc., necessary to place the property in an operating condition.

111.02 Tangible Transit Operating Property - Leased-Out Property Cost

-- the cost to the transit system of acquiring tangible transit operating property which it owns but leases to another party for the latter's transit operations.

*111.03 Tangible Transit Operating Property - Accumulated Depreciation

-- the cumulative depreciation charges since time of acquisition for all of the tangible transit operating property items owned by the transit system.

*112. Tangible Property Other Than for Transit Operations

-- These categories cover tangible property owned by the transit system but not used in transit operations. This property has an expected life in service of more than one year at the time

*112. Tangible Property Other Than for Transit Operations
 (Cont'd)

of installation and a unit cost greater than the transit system's capitalization cutoff. It includes property being used in some operation other than transit service and property not being used in any operations.

NOTE: Under the Section 15 reporting system, the gross historical cost of tangible property other than for transit operations is to be reported in this object class.

112.01 Tangible Property Other Than for Transit Operations -
 Property Cost

-- the cost to the transit system of acquiring the tangible property it owns but does not use in transit operations. The cost includes the transportation charges, sales and excise taxes, installation costs, etc., pertaining to the property units covered.

*112.02 Tangible Property Other Than for Transit Operations -
 Accumulated Depreciation

-- the cumulative depreciation charges since time of acquisition for all of the tangible property items covered in category 112.01.

*121. Intangible Assets

-- These categories cover the intangible rights and benefits accruing to the transit system with a value enduring through a period of time longer than one year.

NOTE: Under the Section 15 reporting system, the total value of intangible assets excluding amortization is to be reported in this object class (i.e., the sum of object classes 121.01 through 121.05).

121.01 Intangible Assets - Organization Costs

-- the fees paid to a state or other governmental authority for the privilege of incorporation and expenditures incident to organizing the transit system and putting it into readiness to do business.

121.02 Intangible Assets - Franchises

-- the amounts paid to a state, a political subdivision thereof or to some other governmental authority in consideration of franchises, permits, consents or certificates running in perpetuity or for a specified term of more than one year, together with the necessary reasonable expenses incident to procuring such franchises, consents or certificates of convenience and necessity.

121.03 Intangible Assets - Patents

-- the cost of patents, rights, licenses and privileges necessary or valuable to the economical conduct of transit operations.

121.04 Intangible Assets - Goodwill

-- at acquisition, the difference between the total value of the transit system and the aggregate value of its separable resources and property rights, less liabilities.

121.05 Intangible Assets - Other Intangible Assets

-- the cost of any intangible assets not includable in categories 121.01 through 121.04.

*121.06 Intangible Assets - Accumulated Amortization

-- the cumulative amortization charges since the time of acquisition for all of the intangible assets recorded in categories 121.01 through 121.05.

*131. Investments

-- These categories cover investments of transit system funds in the operation of other entities for purposes other than the temporary investment of surplus cash.

131.01 Investments - Investments and Advances, Associated Companies

- the book cost of the transit system's investments in securities issued or assumed by associated companies.
- the notes of associated companies maturing more than one year from date of issue.
- the amount of advances to associated companies not subject to current settlement including accrued interest on such advances when not subject to current settlement.

131.02 Investments - Other Investments and Advances

- the book cost of the transit system's investments in securities issued or assumed by nonassociated companies.
- the notes of nonassociated companies and persons maturing more than one year from date of issue.
- the cash surrender values of insurance policies carried on the lives of officers and employees when the transit system is beneficiary of such policies.
- the amount of advances to nonassociated companies and individuals not subject to current settlement including accrued interest on such advances when not subject to current settlement.

131.03 Investments - Reserve for Revaluation of Investments

- reserves to reflect the decline or loss in book value of securities or like assets held for investment where there appears to be a permanent impairment in value.

*141. Special Funds

- These categories cover cash and near cash items whose use is restricted to satisfying a specific class of transit system long-term obligations.

141.01 Special Funds - Sinking Funds

-- the cash, cost of securities of other companies and cost of other assets placed on deposit or in the hands of trustees or segregated from the transit system's other assets as a sinking fund to meet obligations maturing in the future or to carry out such operations as the retirement of preferred stock or the procurement of serial bonds.

141.02 Special Funds - Capital Asset Funds

-- the cash, cost of securities of other companies and cost of other assets which have been specifically set aside for the purpose of providing a fund for the acquisition of units of depreciable property.

141.03 Special Funds - Insurance Reserve Funds

-- the cash, cost of securities of other companies and cost of other assets placed on deposit or in the hands of trustees to guarantee the satisfaction of obligations for losses that related to the current or a prior accounting period in instances where the transit system is a "self-insurer" in whole or in part.

141.04 Special Funds - Pension Funds

-- the cash, cost of securities of other companies and cost of other assets which have been specifically set aside, placed on deposit or in the hands of trustees to provide for employees' pensions, relief, savings, and hospital benefits accruing to employees for performance of their labor services.

141.05 Special Funds - Other Special Funds

-- the cash, cost of securities of other companies and cost of other assets that have been specifically set aside for special purposes not provided for in categories 141.01 through 141.04.

*151. Other Assets

-- These categories cover the assets not properly includable in major categories 101 through 141 above.

151.01 Other Assets - Prepayments

-- the payments for items whose benefit is to be realized subsequent to the time of the payment, e.g., prepaid rent, prepaid insurance, etc. As the benefit is realized, the prepayment will be reduced and the appropriate expense category charged.

151.02 Other Assets - Miscellaneous Other Assets

-- the cost of all assets not provided for in any other asset object class.

Asset Definitions

3.3 Definition of Property Object Classes

This section contains definitions of recommended property object classes which may be used as a more detailed classification of a transit system's assets. The definitions of property contained herein are not required under the Section 15 uniform system of accounts and records and reporting system. Property includes tangible assets with an expected service life of more than one year at the time of their installation and a unit cost greater than the transit system's capitalization cut-off.

A definition is provided for each of the property categories on the following pages. Each category has a six-digit code assigned to it.

The first digit, signified by an "M" on the following pages, indicates the mode of service in which the property is used:

- 0 = joint modal,
- 1 = rail rapid transit mode,
- 2 = streetcar mode,
- 3 = trolleybus mode,
- 4 = motor bus mode,
- 5 = ferryboat mode,
- 6 = dial-a-ride mode,
- 7 = school bus mode,
- 9 = other modes.

All property that is used exclusively with one mode is to be assigned to that mode; property used jointly for two or more modes is to be assigned to the joint modal category.

The second and third digits indicate the property object class as shown on the following pages.

The fourth and fifth digits indicate the transit capital class within the property object class as shown on the following pages.

The sixth digit, left blank on the following pages, indicates ownership status of the property:

- 1 = owned property,
- 2 = lease-purchase property and
- 3 = related-parties lease property.

Property Category Definition Sheet

Property Object Class: M01 - Revenue Vehicles

Definition: Revenue Vehicles are the floating and rolling stock used in providing transit service for passengers. The term "revenue vehicles" includes the body and chassis and all fixtures and appliances inside or attached to the body or chassis, except fare collection equipment and revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it does include the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit system.

The cost for these vehicles shall include the invoice or contract price, less discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicle upon the premises of the transit system. If repairables are accounted for as property items (see Section 2.4, Accounting for Repairable Items), this account will include the cost of spare engines and other major components carried on hand for the purpose of temporarily replacing such units taken into the shop for overhauling or repairing.

Transit Capital Classes:

- M0101 Rail Rapid Transit Cars: rail cars with motive capability, driven by electric power taken from overhead lines or third rails, configured for passenger traffic and usually operated on exclusive right-of-way.
- M0102 Streetcars: rail cars with motive capability, usually driven by electric power taken from overhead lines, configured for passenger traffic and usually operated on nonexclusive right-of-way.
- M0103 Trolleybusses: rubber-tired, electrically powered passenger vehicles operated on city streets drawing power from overhead lines with trolleys.

Property Object Class: M01 - Revenue Vehicles (Cont'd)

Transit Capital Classes (Cont'd):

- M0104 Motor Buses-Class A: rubber-tired passenger vehicles operated on city streets, propelled by gas, gasoline or diesel engines and equipped with more than 35 seats.
- M0105 Motor Buses-Class B: same as M0105, except equipped with 25 to 35 seats.
- M0106 Motor Buses-Class C: same as M0105, except equipped with less than 25 seats.
- M0107 Dial-A-Ride: rubber-tired passenger vehicles operated on city streets, propelled by gas, gasoline or diesel engines, equipped to provide personal demand transit service, normally upon dispatch, and used exclusively for this service.
- M0108 School Bus: Type I and Type II school vehicles as defined in Highway Safety Program Standard No. 17 used exclusively to transport school students, personnel and equipment.
- M0109 Ferryboats: vessels for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel powered conventional ferry vessels. They may also be hovercraft, hydrofoils and other high-speed vessels.
- M0110 Other Revenue Vehicles: other passenger vehicles not described in categories M0101 through M0109, e.g., tracked air cushion vehicles, personal rapid transit vehicles, cable cars, incline cars, etc.

Property Category Definition Sheet

Property Object Class: M02 - Service Vehicles

Definition: Service Vehicles are the floating and rolling stock used in connection with keeping revenue vehicles in operation. The term "service vehicles" includes the body and chassis and all fixtures and appliances inside of or attached to the body or chassis, except revenue vehicle movement control equipment (radios). For rubber-tired vehicles, it does include the cost of one set of tires and tubes to make the vehicle operational, if the tires and tubes are owned by the transit system. The cost of these vehicles shall include the invoice or contract price, less discount, if any, plus freight, excise taxes, insurance in transit, unloading costs and other expenses incurred in obtaining delivery of the vehicles upon the premises of the transit system. If repairables are accounted for as property items (see Section 2.4, Accounting for Repairable Items), this account will include the cost of spare engines or other major components carried on hand for the purpose of temporarily replacing such units taken into the shop for overhauling or repairing.

Transit Capital Classes:

- M0221 Rail Cars: locomotives, trailer cars, and self-propelled rail cars configured for servicing rail system rights-of-way and vehicles.
- M0222 Trucks: rubber-tired automotive equipment other than passenger cars used for purposes other than revenue passenger service.
- M0223 Automobiles: passenger cars, up to and including station wagons, used for purposes other than revenue passenger service.
- M0224 Other Service Vehicles: vehicles other than those described in categories M0221 through M0223 used for servicing transit system facilities, e.g., fuel barges, crane barges, mobile cranes, etc.

Property Category Definition Sheet

Property Object Class: M03 - Buildings and Structures

Definition: Buildings and constructions with all appurtenant fixtures attached thereto, under complete maintenance control of the transit system.

Transit Capital Classes:

- M0331 Transit Way Facilities: buildings and constructions (tunnels, bridges, elevated structures, track, bus loops, etc.) with all appurtenant fixtures attached thereto, located along the routes where passenger service is offered.
- M0332 Passenger Stations: buildings and shelters, with all appurtenant fixtures attached thereto, used as passenger station facilities. Additional passenger services are frequently available in these stations, e.g., ticket/token sales and varied goods and personal services concessions. The class covers major terminals, wayside stations, passenger shelters, benches, and stop signs along transit ways.
- M0333 Passenger Parking Facilities: parking garages, pavement and parking control buildings, with all appurtenant fixtures attached thereto, used for parking passengers' automobiles, either free or for a fee, while they use transit system facilities.
- M0334 Operating Yards and Stations: buildings and constructions (e.g., vehicle service islands, yard tracks, etc.) with all appurtenant fixtures attached thereto, used as operating yard and station facilities - i.e., facilities where operational revenue vehicles are stored when not in use and from which vehicles, operators and road supervisors are dispatched for revenue service. The operating stations usually include facilities for servicing (i.e., cleaning, washing and adding fuel, lubricants and coolants) revenue vehicles and for removing revenue collections from vehicles with on-board fare collection equipment. Generally an operating station is also the administrative base for a division of operating personnel.

Property Object Class: M03 - Buildings and Structures (Cont'd)

Transit Capital Classes (Cont'd):

M0335 Vehicle Maintenance Shops and Garages: buildings and constructions, with all appurtenant fixtures attached thereto, used as vehicle maintenance shops and garages. These are facilities where revenue vehicles are inspected, maintained and repaired. These facilities include pits and/or lifts for examining vehicle underbodies, bays for performing body repairs and a variety of shops appropriately equipped for maintaining components that have been removed from the vehicles. These facilities also include repair parts storerooms, maintenance administrative offices and parking facilities for revenue vehicles entering or leaving the maintenance process.

M0336 Power Generation and Distribution Facilities: buildings and constructions, with all appurtenant fixtures attached thereto, used as power generation and distribution facilities. This includes power generating plants, substations, power distribution control centers and overhead lines and third rails for distributing electric power.

M0337 Other General Administration Facilities: buildings and constructions, with all appurtenant fixtures attached thereto, used as general administrative facilities. It includes those used for administrative functions and not specifically identified in property object classes M0331 through M0336. The major component of this category is the general administrative office facilities wherein the personnel, legal, accounting, planning, promotion, insurance, engineering, etc., functions are performed.

NOTE: Buildings and Structures for which several transit capital classes apply, should have their values allocated to each transit capital class using square-footage of building floor space as the allocation basis.

Property Category Definition Sheet

Property Object Class: M04 - Equipment

Definition: Installed and portable machinery and equipment which are not an integral part of buildings and structures.

Transit Capital Classes:

- M0431 Transit Way: installed and portable equipment used along transit routes, except that used for wayside power distribution and revenue vehicle movement control.
- M0432 Passenger Stations: installed machinery and equipment (other than fare collection equipment) which are not an integral part of buildings and structures and which are used as passenger station facilities, including elevators and escalators.
- M0433 Passenger Parking Facilities: installed machinery and equipment which are not an integral part of buildings and structures and which are used in passenger parking facilities, e.g., parking meters and automatic entry/exit control gates.
- M0434 Operating Yards and Stations: installed machinery and equipment which are not an integral part of buildings and structures and which are used as operating yard and station facilities. For example, fuel pumps and wash racks, but not fare collection equipment nor vehicle movement control equipment (radios).
- M0435 Vehicle Maintenance Shops and Garages: installed machinery and equipment, including special footings and foundations for the machinery, which are not an integral part of buildings and structures and which are used for the maintenance and repair of revenue vehicles and their components.
- M0436 Power Generation and Distribution Facilities: installed machinery and equipment which are not an integral part of buildings and structures and which are used to generate and distribute electric power, e.g., boilers, turbines, generators, control panels, etc.

Property Object Class: M04 - Equipment (Cont'd)

Transit Capital Classes (Cont'd):

- M0437 Other General Administration Facilities: installed machinery and equipment which are not an integral part of buildings and structures and which are used as general administration facilities, e.g., copying equipment.
- M0438 Revenue Vehicle Movement Control Equipment: installed machinery and equipment which are not an integral part of buildings or structures and which are used to control the movement of revenue vehicles. Included are rail signal systems, communications (radio) systems, computers, display panels, etc., used in tracking the location of revenue vehicles against scheduled performance and instructing operators (or automatically controlled vehicles) with operational directives. Excluded are road supervisors' vehicles covered by the Service Vehicles property object class.
- M0439 Revenue Collection and Processing Equipment: installed and portable machinery and equipment for selling, collecting and counting passenger fares; e.g., ticket/transfer printing equipment, fare sales booths, coin-operated turnstiles, fare boxes, vaults, sorters, counters, scales, etc. These are located in passenger stations, on revenue vehicles, at operating yards and stations and in general administration buildings. Trucks used for hauling vaults and/or bagged money are part of the Service Vehicles property object class.
- M0440 Data Processing Equipment: installed computers, book-keeping and accounting machines, unit record equipment and peripheral devices whose sole use is in data processing operations.
- M0441 Communication Equipment: installed communication equipment (public address systems, private telephone systems, etc.) used for purposes other than revenue vehicle movement control.

Property Category Definition Sheet

Property Object Class: M05 - Office Equipment and Furnishings

Definition: Installed furniture, appliances and general usage
office equipment (typewriters, adding machines,
etc.) which are not an integral part of buildings
and structures.

Transit Capital Class:

M0500 Office Equipment and Furnishings

Property Category Definition Sheet

Property Object Class: M06 - Land

Definition: Land on which the facilities identified in property
object classes M01 through M05 are located.

Transit Capital Class:

M0600 Land

CHAPTER 4

LIABILITY DEFINITIONS

Chapter 4

Liability Definitions

The purpose of this chapter is to present the requirements for classifying transit system liabilities in the uniform system of accounts and records described herein. Liabilities are to be classified by the object classes listed in Section 4.1 and defined in Section 4.2. The liability object classes required under Section 15 are denoted by asterisks.

Liability Definitions

- 4.1 List of Liability Object Classes (*Denotes Required Object Classes)
- *201. TRADE PAYABLES
01. Accounts Payable
02. Payables to Associated Companies
- *202. ACCRUED PAYROLL LIABILITIES
- *203. ACCRUED TAX LIABILITIES
- *204. SHORT-TERM DEBT
01. Notes Payable
02. Matured Equipment and Long-Term Obligations
03. Unmatured Equipment and Long-Term Obligations,
 Current Portion
04. Matured Interest Payable
05. Accrued Interest Payable
06. Current Pension Liabilities
- *205. OTHER CURRENT LIABILITIES
01. Unredeemed Fares
02. C.O.D.'s Unremitted
03. Dividends Declared and Payable
04. Short-Term Construction Liabilities
05. Miscellaneous Other Current Liabilities
- *211. ADVANCES PAYABLE
01. Advances Payable to Associated Companies
02. Other Advances Payable
- *221. LONG-TERM DEBT
01. Equipment Obligations
02. Bonds
03. Receivers' and Trustees' Securities
04. Long-Term Construction Liabilities
05. Other Long-Term Obligations
06. Unamortized Debt Discount and Expense
07. Unamortized Premium on Debt
08. Reacquired and Nominally Issued Long-Term
 Obligations

*231. ESTIMATED LIABILITIES

- 01. Long-Term Pension Liabilities
- 02. Uninsured Public Liability and Property Damage
Losses
- 03. Other Estimated Liabilities

*241. DEFERRED CREDITS

Liability Definitions4.2 Definitions of Liability Object Classes (*Denotes
Required Object Classes)*201. Trade Payables

-- These categories cover obligations to pay
for purchases of goods and services.

201.01 Trade Payables - Accounts Payable

-- the amounts payable to others (except associ-
ated companies) for materials and services
received, including use of property, other matured
rents, amounts due to public authorities, amounts
of payable judgments, current accounts with
officers and employees, personal injury and
property damage claims and other similar items.

201.02 Trade Payables - Payables to Associated Companies

-- the amounts payable to associated companies
which are subject to current settlement, such as
credit balances in open accounts for services
rendered, materials furnished, claims, rents for
use of property and similar items.

*202. Accrued Payroll Liabilities

-- This category covers obligations to pay for
the labor services rendered by employees of the
transit system, including deductions from
employees' wages for Social Security, income
taxes and other similar items.

*203. Accrued Tax Liabilities

-- This category covers obligations to pay taxes
(income, property, payroll, etc.) which have
accrued during the accounting period.

*204. Short-Term Debt

-- These categories cover obligations to repay
borrowings for periods of less than one year and
current maturities of longer term financing
transactions.

204.01 Short-Term Debt - Notes Payable

-- the face value of outstanding obligations in the form of notes, drafts, acceptances and other similar evidences of indebtedness which, by their terms, do not run for a period in excess of one year, including the face value of notes receivable discounted or sold without releasing the transit system from liability as endorser thereon.

204.02 Short-Term Debt - Matured Equipment and Long-Term Obligations

-- the amount (including obligations for premiums) of equipment obligations, long-term obligations and receiver's certificates which have matured, but are unpaid, without any specific agreements for extension of maturity. This category includes unpresented bonds called for redemption.

204.03 Short-Term Debt - Unmatured Equipment and Long-Term Obligations, Current Portion

-- the amount of bonds, equipment obligations and other long-term debt obligations, including obligations maturing serially or payable in installments, which are due and payable within one year from the current period ending date, for which arrangements for refunding have not been made and for which no sinking funds have been provided.

204.04 Short-Term Debt - Matured Interest Payable

-- the amount of matured (i.e., past due) and unpaid interest on obligations of the transit system, whether the cause of the failure to pay the interest is on the part of the creditor or for other reasons, except where such interest is added to the principal of the obligation.

204.05 Short-Term Debt - Accrued Interest Payable

-- the amount of interest accrued to the date of the balance sheet, but not payable until after that date, on all indebtedness of the transit system, except interest which is added to the principal.

204.06 Short-Term Debt - Current Pension Liabilities

-- the amount to be paid within one year of the current period ending date to retired employees, their beneficiaries or a trustee or manager of a pension fund for the pension, savings, relief or hospital benefits accruing to employees for their labor services.

*205. Other Current Liabilities

-- These categories cover miscellaneous obligations of the transit system due within one year of the current period ending date and not properly includable in categories 201 through 204.

205.01 Other Current Liabilities - Unredeemed Fares

-- the amount of the obligation to provide transit service upon the redemption of tickets or tokens in the possession of patrons.

205.02 Other Current Liabilities - C.O.D.'s Unremitted

-- the net amount of C.O.D.'s collected from consignees, but not remitted to shippers.

205.03 Other Current Liabilities - Dividends Declared and Payable

-- the amount of dividends declared, but not paid, on any issue of capital stock of the transit system.

205.04 Other Current Liabilities - Short-Term Construction Liabilities

-- the amount of construction retentions scheduled as due within one year of the current period ending date.

205.05 Other Current Liabilities - Miscellaneous Other Current Liabilities

-- the amount of obligations due within one year of the current period ending date and not properly includable in categories 205.01 through 205.04.

*211. Advances Payable

-- These categories cover longer term obligations of the transit system evidenced by open accounts and notes rather than by more conventional long-term debt instruments, such as equipment obligations, bonds, etc.

211.01 Advances Payable - Advances Payable to Associated Companies

-- the amount of advances from associated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon when such interest is not subject to current settlement.

211.02 Advances Payable - Other Advances Payable

-- the amount of advances from individuals and companies other than associated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon when such interest is not subject to current settlement.

*221. Long-Term Debt

-- These categories cover obligations of the transit system due after one year from the current period ending date and evidenced by formal long-term debt instruments such as equipment obligations, bonds, etc.

221.01 Long-Term Debt - Equipment Obligations

-- the face value of equipment obligations issued by the transit system which will mature more than one year from the current period ending date or, if payable in installments, the face amount of such installments not due within one year from that date. This includes equipment bonds, equipment notes, chattel mortgages and other obligations for which equipment is pledged as security or held under a conditional sales agreement. It also includes the face value of equipment obligations issued by others, the payment of which has been assumed by the transit system, and equipment obligations so issued or assumed,

221.01 Long-Term Debt - Equipment Obligations (Cont'd)

the maturity of which has been extended by specific agreement.

221.02 Long-Term Debt - Bonds

-- the face value of bonds, other than equipment obligations, issued by the transit system which will mature more than one year from the reporting date. Unsecured debentures and general revenue bonds are to be included in this category. This category also includes the face value of such bonds issued by others, the payment of which has been assumed by the transit system.

221.03 Long-Term Debt - Receivers' and Trustees' Securities

-- the par value of evidences of indebtedness issued or assumed by receivers or trustees acting under the orders of a court.

221.04 Long-Term Debt - Long-Term Construction Liabilities

-- the amount of construction retentions scheduled as due after one year from the current period ending date.

221.05 Long-Term Debt - Other Long-Term Obligations

-- the amount of long-term obligations not provided for in categories 221.01 through 221.04 and maturing more than one year from the current period ending date. This covers such items, executed or assumed, as real estate mortgages, assessments for public improvements, receipts outstanding for long-term obligations and other obligations maturing more than one year from the reporting date.

221.06 Long-Term Debt - Unamortized Debt Discount and Expense

-- the amount of unamortized discount and expense incurred in connection with the issuance of the transit system's outstanding long-term debt instruments.

221.07 Long-Term Debt - Unamortized Premium on Debt

-- the amount of unamortized premium incurred in connection with the issuance of the transit system's outstanding long-term debt instruments.

221.08 Long-Term Debt Reacquired and Nominally Issued Long-Term Obligations

-- the par value of long-term debt of the transit system nominally issued or reacquired by the transit system and held uncanceled by it, except debt held in sinking or other special funds.

*231. Estimated Liabilities

-- These categories cover amounts which have been established and segregated as estimates of future liabilities.

231.01 Estimated Liabilities - Long-Term Pension Liabilities

-- the estimated obligations of the transit system, due more than one year from the current period ending date, to make payments to employees, their beneficiaries or trustees or managers of pension funds for pension, savings, relief and hospital benefits accruing to employees for the performance of their labor services.

231.02 Estimated Liabilities - Uninsured Public Liability and Property Damage Losses

-- the estimated amounts required from which to pay settlements for injuries and damages to the person or property of others which are not covered by outside insurance.

231.03 Estimated Liabilities - Other Estimated Liabilities

-- estimated obligations other than those for pensions and satisfaction of uninsured public liability settlements.

*241. Deferred Credits

-- This category covers credit balances in suspense accounts that cannot be entirely cleared and disposed of until additional information is received, and other items of a deferred nature.

CHAPTER 5

CAPITAL DEFINITIONS

Chapter 5

Capital Definitions

The purpose of this chapter is to present the requirements for classifying transit system capital in the uniform system of accounts and records described herein. Capital is to be classified by the object classes listed in Section 5.1 and defined in Section 5.2. The capital object classes required under Section 15 are denoted by asterisks.

In addition to the required capital object classes contained in this Chapter, transit systems are required to report on a subsidiary schedule (Form 310) the sources of public capital assistance funds. Volume III contains a copy of the required form and instructions for completing the form.

Capital Definitions

- 5.1 List of Capital Object Classes (*Denotes Required Object Classes)
- *301. PUBLIC (GOVERNMENTAL) ENTITY OWNERSHIP
01. Investment in Transit System
- *302. PRIVATE CORPORATION OWNERSHIP
01. Preferred Capital Stock
02. Common Capital Stock
03. Premiums and Assessments on Capital Stock
04. Discount on Capital Stock
05. Commission and Expense on Capital Stock
06. Capital Stock Subscribed
07. Reacquired Securities
08. Nominally Issued Securities
- *303. PRIVATE NONCORPORATE OWNERSHIP
01. Sole Proprietorship Capital
02. Partnership Capital
- *304. GRANTS, DONATIONS AND OTHER PAID-IN CAPITAL
01. Federal Government Capital Grants
02. State Government Capital Grants
03. Local Government Capital Grants
04. Nongovernmental Donations and Other Paid-In Capital
- *305. ACCUMULATED EARNINGS (LOSSES)
01. Accumulated Earnings (Losses)
02. Dividend Appropriations
03. Restricted Accumulated Earnings

Capital Definitions

5.2 Definitions of Capital Object Classes (*Denotes Required Object Classes)

*301. Public (Governmental) Entity Ownership

-- This category covers the ownership of the transit system if it is organized as a public entity, such as a transit department of a municipal government, an independent regional transit authority or district, a transit operating entity of a state government, etc.

301.01 Public Entity Ownership - Investment in Transit System

-- the capital invested to acquire the ownership of the transit system as a public entity.

*302. Private Corporation Ownership

-- These categories cover the ownership of the transit system if it is organized as a private corporation.

302.01 Private Corporation Ownership - Preferred Capital Stock

-- the par or stated value of nominally and actually issued shares of preferred stock of the transit system.

302.02 Private Corporation Ownership - Common Capital Stock

-- the par value of par value issues, the stated value of nonpar value issues having a stated value, or the cash value of the consideration received for nonpar value issues without stated value for nominally and actually issued shares of common stock of the transit system.

302.03 Private Corporation Ownership - Premiums and Assess- ments on Capital Stock

-- the excess of the actual cash value of the consideration received upon sale of capital stock over the par or stated value of par or stated value issues.

302.03 Private Corporation Ownership - Premiums and Assessments on Capital Stock (Cont'd)

-- the assessments against stockholders subsequent to original sale of capital stock. For par or stated value issues, this category covers only those assessments or parts of an assessment that represent aggregate payment for the issue in excess of the par or stated value.

302.04 Private Corporation Ownership - Discount on Capital Stock

-- the excess of par value or stated value over the actual cash value of the consideration received upon sale of par value or stated value issues. Assessments subsequent to original sale on issues initially sold at a discount will be credited to this account until the total discount on the issue has been exhausted; further assessments will be credited to category 302.03.

302.05 Private Corporation Ownership - Commission and Expense on Capital Stock

-- the expenses incurred in connection with the issuance and sale of capital stock.

302.06 Private Corporation Ownership - Capital Stock Subscribed

-- the amount of legally enforceable subscriptions to capital stock of the transit system. The amount to be recorded herein is the subscription price. The debit for the entry is to asset object class 102.05 - Receivable Subscriptions to Capital Stock. The recognition of premium or discount will be recorded when the stock is actually issued.

302.07 Private Corporation Ownership - Reacquired Securities

-- the par or stated value for par or stated value issues and the pro rata proportion of the carrying value of nonpar issues without stated value for shares actually issued and subsequently reacquired, but neither retired nor included in sinking or other funds. The difference between the reacquisition price, and the net of the amount recorded in this category plus any premium or less any discount pertaining to the reacquired stock,

302.07 Private Corporation Ownership - Reacquired Securities
(Cont'd)

is to be debited or credited as appropriate to category 305.01 - Accumulated Earnings (Losses).

302.08 Private Corporation Ownership - Nominally Issued Securities

-- the par value or stated value of capital stock that has been nominally, but not actually, issued by the transit system. This is a debit balance account to offset categories 302.01 and 302.02 in order to report the net amount of capital stock actually issued.

*303. Private Noncorporate Ownership

-- These categories cover the ownership of the transit system if it is organized as a private, noncorporate entity, i.e., a sole proprietorship or partnership.

303.01 Private Noncorporate Ownership - Sole Proprietorship Capital

-- the investment in an unincorporated, single-owner transit system. This category shall reflect the owner's permanent investment in the transit system. The net cumulative results of operations accruing to the ownership are to be shown in category 305 - Accumulated Earnings (Losses).

303.02 Private Noncorporate Ownership - Partnership Capital

-- the investment in an unincorporated, multiple-owner transit system. This category shall reflect the owners' permanent investment in the transit system. The net cumulative results of operations accruing to the ownership are to be shown in category 305 - Accumulated Earnings (Losses).

*304. Grants, Donations and Other Paid-In Capital

-- These categories cover capital funds or property supplied to the transit system for which an evidence of ownership or obligation to repay was not given by the transit system.

304.01 Grants, Donations and Other Paid-In Capital - Federal Government Capital Grants

-- the amount received from agencies of the Federal government to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property.

304.02 Grants, Donations and Other Paid-In Capital - State Government Capital Grants

-- the amount received from agencies of state governments that are independent of the transit system to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property. Amounts originating from Federal revenue sharing funds are included in this category.

304.03 Grants, Donations and Other Paid-In Capital - Local Government Capital Grants

-- the amount received from agencies of county, municipal or other political subdivision governments that are independent of the transit system to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property. Amounts originating from Federal revenue sharing funds are included in this category.

304.04 Grants, Donations and Other Paid-In Capital - Non-governmental Donations and Other Paid-In Capital

-- the amount received as gifts, bequests, donations, etc., from nongovernmental parties to assist the procurement of capital assets, i.e., generally the items includable in category 111 - Tangible Transit Operating Property.

*305. Accumulated Earnings (Losses)

-- These categories reflect, in the aggregate, the net cumulative results of operations accruing to the ownership.

305.01 Accumulated Earnings (Losses) - Accumulated Earnings
(Losses)

-- the cumulative income or deficit transferred from the income statement to the balance sheet at the close of each accounting period. The difference between reacquisition price and carrying value for reacquisitions of the transit system's own capital stock is also to be debited or credited, as appropriate, to this category.

305.02 Accumulated Earnings (Losses) - Dividend Appropriations

-- the amount of dividends declared on capital stock actually outstanding. This is a debit balance account to be netted with category 305.01 to obtain the net accumulated earnings (losses). The offsetting credit to entries in this account is to 205.03 - Dividends Declared and Payable.

305.03 Accumulated Earnings (losses) - Restricted Accumulated Earnings

-- the amount of accumulated earnings that has been restricted for specific purposes such as various contingency reserves, etc.

CHAPTER 6

REVENUE DEFINITIONS

Chapter 6Revenue Definitions

The purpose of this chapter is to present the requirements for classifying transit system revenues in the uniform system of accounts and records described herein. Revenues are to be classified by the object classes listed in Section 6.1 and defined in Section 6.2. The revenue object classes required under Section 15 are denoted by asterisks.

In addition to the required revenue object classes contained in this Chapter, transit systems are required to report on a subsidiary schedule (Form 410) the sources of public operating assistance funds. Volume III contains a copy of the required form and instructions for completing the form.

Revenue Definitions

- 6.1 List of Revenue Object Classes (*Denotes Required Object Classes)
- *401. PASSENGER FARES FOR TRANSIT SERVICE
- 01. Full Adult Fares
 - 02. Senior Citizen Fares
 - 03. Student Fares
 - 04. Child Fares
 - 05. Handicapped Rider Fares
 - 06. Parking Lot Revenue
 - 99. Other Primary Ride Fares
- *402. SPECIAL TRANSIT FARES
- 01. Contract Fares for Postmen
 - 02. Contract Fares for Policemen
 - 03. Special Route Guarantees
 - 04. Other Special Contract Transit Fares - State and Local Government
 - 05. Other Special Contract Transit Fares - Other Sources
 - 06. Non-Contract Special Service Fares
- *403. SCHOOL BUS SERVICE REVENUES
- 01. Passenger Fares from School Bus Service
- *404. FREIGHT TARIFFS
- 01. Hauling Freight
- *405. CHARTER SERVICE REVENUES
- 01. Passenger Fares from Charter Service
- *406. AUXILIARY TRANSPORTATION REVENUES
- 01. Station Concessions
 - 02. Vehicle Concessions
 - 03. Advertising Services
 - 04. Automotive Vehicle Ferriage
 - 99. Other Auxiliary Transportation Revenues

*407. NONTRANSPORTATION REVENUES

- 01. Sales of Maintenance Services
- 02. Rental of Revenue Vehicles
- 03. Rental of Buildings and Other Property
- 04. Investment Income
- 05. Parking Lot Revenue
- 99. Other Nontransportation Revenues

*408. TAXES LEVIED DIRECTLY BY TRANSIT SYSTEM

- 01. Property Tax Revenue
- 02. Sales Tax Revenue
- 03. Income Tax Revenue
- 04. Payroll Tax Revenue
- 05. Utility Tax Revenue
- 99. Other Tax Revenue

*409. LOCAL CASH GRANTS AND REIMBURSEMENTS

- 01. General Operating Assistance
- 02. Special Demonstration Project Assistance - Local Projects
- 03. Special Demonstration Project Assistance - Local Share for State Projects
- 04. Special Demonstration Project Assistance - Local Share for UMTA Projects
- 05. Reimbursement of Taxes Paid
- 06. Reimbursement of Interest Paid
- 07. Reimbursement of Transit System Maintenance Costs
- 08. Reimbursement of Snow Removal Costs
- 09. Reimbursement of Security Costs
- 99. Other Financial Assistance

*410. LOCAL SPECIAL FARE ASSISTANCE

- 01. Handicapped Citizen Fare Assistance
- 02. Senior Citizen Fare Assistance
- 03. Student Fare Assistance
- 99. Other Special Fare Assistance

*411. STATE CASH GRANTS AND REIMBURSEMENTS

- 01. General Operating Assistance
- 03. Special Demonstration Project Assistance - State Projects
- 04. Special Demonstration Project Assistance - State Share for UMTA Projects
- 05. Reimbursement of Taxes Paid
- 06. Reimbursement of Interest Paid

- *411. STATE CASH GRANTS AND REIMBURSEMENTS (Cont'd)
 - 07. Reimbursement of Transit System Maintenance Costs
 - 09. Reimbursement of Security Costs
 - 99. Other Financial Assistance
- *412. STATE SPECIAL FARE ASSISTANCE
 - 01. Handicapped Citizen Fare Assistance
 - 02. Senior Citizen Fare Assistance
 - 03. Student Fare Assistance
 - 99. Other Special Fare Assistance
- *413. FEDERAL CASH GRANTS AND REIMBURSEMENTS
 - 01. General Operating Assistance
 - 04. Special Demonstration Project Assistance
 - 99. Other Financial Assistance
- *430. CONTRIBUTED SERVICES
 - 01. State and Local Government
 - 02. Contra Account for Expense
- *440. SUBSIDY FROM OTHER SECTORS OF OPERATIONS
 - 01. Subsidy from Utility Rates
 - 02. Subsidy from Bridge and Tunnel Tolls
 - 99. Other Subsidies

Revenue Definitions6.2 Definitions of Revenue Object Classes (*Denotes
Required Object Classes)*401. Passenger Fares for Transit Service

-- These categories cover revenue earned from carrying passengers along regularly scheduled routes. Each revenue object class is to include the base fare, zone premiums, express service premiums, extra cost transfers and quantity purchase discounts applicable to the passenger's ride. Also included is a category which covers "park and ride" revenue.

401.01 Passenger Fares for Transit Service - Full Adult Fares

-- the revenue earned from carrying passengers who pay the full adult fare.

401.02 Passenger Fares for Transit Service - Senior Citizen
Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are older than a prescribed age limit.

401.03 Passenger Fares for Transit Service - Student Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are enrolled in an educational institution.

401.04 Passenger Fares for Transit Service - Child Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are younger than a prescribed age limit.

401.05 Passenger Fares for Transit Service - Handicapped
Rider Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare because they are physically handicapped.

401.06 Passenger Fares for Transit Service - Parking Lot
Revenue

-- the revenue earned from parking fees paid by passengers who drive to "park and ride" parking lots operated by the transit company in order to utilize transit service. Revenue earned from the operation of parking lots which are not normally "park and ride" locations is collected in object class 407.05.

401.99 Passenger Fares for Transit Service - Other Primary
Ride Fares

-- the revenue earned from carrying passengers who pay a special, reduced fare for some reason other than those specified in items 401.02 through 401.05.

*402. Special Transit Fares

-- These categories cover revenues earned

- for rides given in regular transit service, but paid for by some organization rather than by the rider, and
- for rides given along special routes for which revenue may be guaranteed by a beneficiary of the service.

402.01 Special Transit Fares - Contract Fares for Postmen

-- the revenues earned by providing rides for postmen with periodic contractual payments (rather than fare box collections) being made directly from the U. S. Postal Service to the transit system.

402.02 Special Transit Fares - Contract Fares for Policemen

-- the revenue earned by providing rides for policemen with periodic contractual payments (rather than fare box collections) being made directly from the police authority to the transit system.

402.03 Special Transit Fares - Special Route Guarantees

-- the amounts paid by industrial firms, shopping centers, public and private universities, etc., to guarantee a minimum revenue on a line operated especially for the benefit of the payer.

402.04 Special Transit Fares - Other Special Contract
 Transit Fares - State and Local Government

-- the revenue earned under contractual arrangements with state or local governments for transit fares other than those arrangements specified in categories 402.01 through 402.03 above. Revenue earned from other contract sources is collected in object class 402.05.

402.05 Special Transit Fares - Other Special Contract
 Transit Fares - Other Sources

-- the revenue earned under contractual arrangements with nongovernment entities for transit fares other than those arrangements specified in categories 402.01 through 402.03 above. Revenue earned from other State and local government entities is collected in object class 402.04.

402.06 Special Transit Fares - Non-Contract Special Service
 Fares

-- the revenue earned by providing special service rides for sporting events, sightseeing, etc., where fares are not guaranteed on a contractual basis.

*403. School Bus Service Revenues

-- This category covers revenues earned from operating vehicles under school bus contracts.

403.01 School Bus Service Revenues - Passenger Fares from
 School Bus Service

-- the amounts paid by schools for the operations of buses exclusively to carry children to and from their schools.

*404. Freight Tariffs

-- This category covers revenues earned from carrying freight on runs whose primary purpose is passenger operations.

404.01 Freight Tariffs - Hauling Freight

-- the revenue earned from carrying all types of freight on passenger runs.

*405. Charter Service Revenues

-- This category covers revenues earned from operating vehicles under charter contracts.

405.01 Charter Service Revenues - Passenger Fares from Charter Service

under charter service contracts.

*406. Auxiliary Transportation Revenues

-- These categories cover revenues earned from operations closely associated with the transportation operations.

406.01 Auxiliary Transportation Revenues - Station Concessions

-- the revenue earned from granting rights to concessionaires to operate newsstands, candy counters, etc., in transit system stations.

406.02 Auxiliary Transportation Revenues - Vehicle Concessions

-- the revenue earned from granting rights to concessionaires to operate food and beverage services, etc., on transit system vehicles.

406.03 Auxiliary Transportation Revenues - Advertising Services

-- the revenue earned from displaying advertising materials on transit system vehicles and property. The amounts recorded herein should be net of any fees paid to advertising agencies who place the advertisement with the transit system.

406.04 Auxiliary Transportation Revenues - Automotive Vehicle Ferriage

-- the revenue earned from transporting vehicles in ferryboat transit service.

406.99 Auxiliary Transportation Revenues - Other

-- the revenue earned from auxiliary operations other than those specified in categories 406.01 through 406.04 above.

*407. Nontransportation Revenues

-- These categories cover revenues earned from activities not associated with the provision of the transit system's transit service.

407.01 Nontransportation Revenues - Sales of Maintenance Services

-- the revenue earned from performing maintenance services on property not owned or used by the transit system.

407.02 Nontransportation Revenues - Rental of Revenue Vehicles

-- the revenue earned from leasing transit system revenue vehicles to some other operator.

407.03 Nontransportation Revenues - Rental of Buildings and Other Property

-- the revenue earned from leasing transit system buildings and property (other than revenue vehicles) to other organizations.

407.04 Nontransportation Revenues - Investment Income

-- the revenue earned from investing available funds in marketable securities. (This is not to include earnings on capital grant funds advanced by the grantor; such earnings are to be credited to the same account as the capital grant itself.)

407.05 Nontransportation Revenues - Parking Lot Revenue

-- the revenue earned from parking fees generated from parking lots not normally used as "park and ride" locations. Revenue earned from operating "park and ride" lots is reported in object class 401.06.

407.99 Nontransportation Revenues - Other

-- the revenue earned from nontransportation activities other than those listed in categories 407.01 through 407.05.

*408. Taxes Levied Directly by Transit System

-- These categories cover tax revenues to transit systems that are organized as independent political subdivisions with their own taxation authority. Revenues to transit systems that come from local, state or Federal government and have been raised through the taxing authority of the grantor governmental unit (which is not synonymous with the transit system) are covered in categories 409 through 412.

408.01 Taxes Levied Directly by Transit System - Property Tax Revenue

-- the revenue earned by taxing the property within the political subdivision constituting the transit system.

408.02 Taxes Levied Directly by Transit System - Sales Tax Revenue

-- the revenue earned by taxing sales of goods and/or services that occur within the political subdivision constituting the transit system.

408.03 Taxes Levied Directly by Transit System - Income Tax Revenue

-- the revenue earned by taxing the income of persons and/or organizations located within the political subdivision constituting the transit system.

408.04 Taxes Levied Directly by Transit System - Payroll Tax Revenue

-- the revenue earned by taxing the payrolls of employers for all work performed within the political subdivision constituting the transit system.

408.05 Taxes Levied Directly by Transit System - Utility Tax Revenue

-- the revenue earned by taxing the consumption of utilities (e.g., water and sewer, gas, electric, telephone, etc.) within the political subdivision constituting the transit system.

408.99 Taxes Levied by Transit System - Other Tax Revenue

-- the revenue earned by taxation on some basis other than those specified in categories 408.01 through 408.05 when the taxing authority is the transit system.

*409. Local Cash Grants and Reimbursements

-- These categories cover funds obtained from local government units to assist in paying the cost of operating transit services. (The local government units are those not synonymous with the transit system; revenues for these units are covered in category 408.) The breakdown of local government grants and reimbursements to the sub-categories is to be based on the factor that determines the amount of the grant or reimbursement. Amounts originating from Federal revenue sharing funds are included in these categories.

-- These categories do not cover grants and reimbursements to help cover the difference between full adult fares and special reduced fares (handicapped rider, senior citizen, etc.). Grants and reimbursements for local special fare assistance are included in object class 410.

409.01 Local Cash Grants and Reimbursements - General Operating Assistance

-- the receipt or accrual of local government payments to help cover the operating costs of providing transit services. This category covers general operating assistance, not that based on special fares or certain expense items as described in the following categories. It includes "purchase of service" payments from local government units.

- 409.02 Local Cash Grants and Reimbursements - Special
Demonstration Project Assistance - Local Projects
- the receipt or accrual of local government payments to help cover the operating costs for special demonstration projects which are fully funded at the local level.
- 409.03 Local Cash Grants and Reimbursements - Special
Demonstration Project Assistance - Local Share for
State Projects
- the receipt or accrual of local government payments to help cover the operating costs for special demonstration projects which are partially funded at the state level.
- 409.04 Local Cash Grants and Reimbursements - Special
Demonstration Project Assistance - Local Share for
UMTA Projects
- the receipt or accrual of local government payments to help cover the operating costs for special demonstration projects which are partially funded by UMTA.
- 409.05 Local Cash Grants and Reimbursements - Reimbursement of
Taxes Paid
- the receipt or accrual of local government payments to help cover the cost of taxes incurred by the transit system.
- 409.06 Local Cash Grants and Reimbursements - Reimbursement of
Interest Paid
- the receipt or accrual of local government payments to help cover the cost of interest on funds borrowed by the transit system.
- 409.07 Local Cash Grants and Reimbursements - Reimbursement of
Transit System Maintenance Costs
- the receipt or accrual of local government payments to help cover the costs of maintaining transit system rolling stock, buildings, grounds and equipment.
- 409.08 Local Cash Grants and Reimbursements - Reimbursement of
Snow Removal Costs
- the receipt or accrual of local government payments to help cover the cost of removing snow from transit system property and/or transit right of-way.

409.09 Local Cash Grants and Reimbursements - Reimbursement of Security Costs

-- the receipt or accrual of local government payments to help cover the cost of providing security forces on transit system property and on operating revenue vehicles.

409.99 Local Cash Grants and Reimbursements - Other Financial Assistance

-- the receipt or accrual of local government payments to help cover the costs of operating transit service not included in categories 409.01 through 409.09.

*410. Local Special Fare Assistance

-- These categories cover funds obtained from local government units to help cover the difference between full adult fares and special reduced fares. Amounts originating from Federal revenue sharing funds are included in this category. Funds obtained from local government to assist in paying the cost of operating transit services are included in object class 409.

410.01 Local Cash Grants and Reimbursements - Handicapped Citizen Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and handicapped rider fares.

410.02 Local Cash Grants and Reimbursements - Senior Citizen Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and special senior citizen fares.

410.03 Local Cash Grants and Reimbursements - Student Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and special student fares.

410.99 Local Cash Grants and Reimbursements - Other Special Fare Assistance

-- the receipt or accrual of local government payments to help cover the difference between full adult fares and special reduced fares other than for handicapped riders, senior citizens and students.

*411. State Cash Grants and Reimbursements

-- These categories cover funds obtained from state government(s) to assist in paying the cost of operating transit services. The breakdown of the state government grants and reimbursements to the subcategories is to be based on the factor that determines the amount of the grant or reimbursement. Amounts originating from Federal revenue sharing funds are included in this category.

-- These categories do not cover grants and reimbursements to help cover the difference between full adult fares and special reduced fares (handicapped rider, senior citizen, etc.) Grants and reimbursements for state special fare assistance are included in object class 412.

411.01 State Cash Grants and Reimbursements - General Operating Assistance

-- the receipt or accrual of state government payments to help cover the operating costs of providing transit services. This category covers general operating assistance, not that based on special fares or certain expense items as described in the following categories. It includes "purchase of service" payments from state government units.

411.03 State Cash Grants and Reimbursements - Special Demonstration Project Assistance - State Projects

-- the receipt or accrual of state government payments to help cover the operating costs for special demonstration projects which are fully funded at the state or state and local level.

- 411.04 State Cash Grants and Reimbursements - Special
Demonstration Project Assistance - State Share for
UMTA Projects
- the receipt or accrual of state government
 payments to help cover the operating costs for
 special demonstration projects which are partially
 funded by UMTA.
- 411.05 State Cash Grants and Reimbursements - Reimbursement of
Taxes Paid
- the receipt or accrual of state government
 payments to help cover the costs of taxes
 incurred by the transit system.
- 411.06 State Cash Grants and Reimbursements - Reimbursement
of Interest Paid
- the receipt or accrual of state government
 payments to help cover the cost of interest on
 funds borrowed by the transit system.
- 411.07 State Cash Grants and Reimbursements - Reimbursement
of Transit System Maintenance Costs
- the receipt or accrual of state government
 payments to help cover the costs of maintaining
 transit system rolling stock, buildings, grounds
 and equipment.
- 411.09 State Cash Grants and Reimbursements - Reimbursement
of Security Costs
- the receipt or accrual of state government
 payments to help cover the costs of providing
 security forces on transit system property and
 on operating revenue vehicles.
- 411.99 State Cash Grants and Reimbursements - Other Financial
Assistance
- the receipt or accrual of state government
 payments to help cover the costs of operating
 transit service not included in categories 411.01
 through 411.09.

*412. State Special Fare Assistance

-- These categories cover funds obtained from state government(s) to help cover the difference between full adult fares and special reduced fares. Amounts originating from Federal revenue sharing funds are included in this category. Funds obtained from state government(s) to assist in paying the cost of operating transit services are included in object class 411.

412.01 State Cash Grants and Reimbursements - Handicapped Citizen Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and handicapped rider fares.

412.02 State Cash Grants and Reimbursements - Senior Citizen Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special senior citizen fares.

412.03 State Cash Grants and Reimbursements - Student Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special student fares.

412.99 State Cash Grants and Reimbursements - Other Special Fare Assistance

-- the receipt or accrual of state government payments to help cover the difference between full adult fares and special reduced fares other than for handicapped riders, senior citizens and students.

*413. Federal Cash Grants and Reimbursements

-- These categories cover funds obtained from the Federal government to assist in paying the cost of operating transit services. The breakdown of Federal government grants and reimbursements to the subcategories is to be based on the factor that determines the amount of the grant or reimbursement.

413.01 Federal Cash Grants and Reimbursements - General
Operating Assistance

-- the receipt or accrual of Federal government payments to help cover the operating costs of providing transit services, including Section 5 funds. This category covers general operating assistance, not that based on special fares or specific expense items as described in the following categories. It includes "purchase of service" payments from Federal government units.

413.04 Federal Cash Grants and Reimbursements - Special
Demonstration Project Assistance

-- the receipt or accrual of Federal government payments to help cover the operating costs for special demonstration projects.

413.99 Federal Cash Grants and Reimbursements - Other
Financial Assistance

-- the receipt or accrual of Federal government payments to help cover the costs of operating transit service not included in categories 413.01 and 413.04.

*430. Contributed Services

-- This category covers the receipt of services (not cash) from another entity where such services benefit transit operations and the transit operator is under no obligation to pay for the services. (Under the Section 15 reporting system, contributed service is reported gross and net.)

430.01 Contributed Services - State and Local Government

-- the value of services provided by state and/or local government units at no cost to the transit operator.

430.02 Contributed Services - Contra Account for Expense

-- the value of services provided to the transit operator by another entity where such services benefit transit operations and the transit operator is under no obligation to pay for the services. The amount debited to this account should be equal to the amount of contributed services received by the transit operator and credited to object class 430.01.

*440. Subsidy from Other Sectors of Operations

-- This category covers funds obtained from other sectors of a transit company's operations to help cover the cost of providing transit service.

440.01 Subsidy from Other Sectors of Operations - Subsidy from Utility Rates

-- the receipt or accrual of funds to help cover the cost of transit operations provided by revenues from another sector of operations of a utility company that operates the transit service.

440.02 Subsidy from Other Sectors of Operations - Subsidy from Bridge and Tunnel Tolls

-- the receipt or accrual of funds to help cover the cost of transit operations provided by revenues from tolls collected on bridges and/or tunnels owned and operated by the same entity that operates the transit system.

440.99 Subsidy from Other Sectors of Operations - Other Subsidies

-- the receipt or accrual of funds to help cover the cost of transit operations from sources other than those described in 440.01 and 440.02 provided by the same entity that operates the transit section.

CHAPTER 7

EXPENSE DEFINITION

Chapter 7

Expense Definitions

The purpose of this chapter is to present the requirements for classifying transit system expenses under the uniform system of accounts and records described herein. Within mode, expenses are to be classified by the object classes listed in Section 7.1 and defined in Section 7.2 and by the functions listed in Section 7.3 and defined in Section 7.4. The object classes and functions required under Section 15 are denoted by asterisks.

In addition to classifying expenses as described above, under Section 15, transit systems operating more than 25 vehicles must report operators' time and expense by certain operating and nonoperating categories. These categories are defined in Section 7.5. The classification of operators time and expenses by these categories is a Section 15 requirement. Similarly, detailed reporting of fringe benefits is a Section 15 requirement for transit systems operating more than 25 vehicles (see Form 520, Volume III - Reporting System Forms and Instructions-Required).

Expense Definitions7.1 List of Expense Object Classes (*Denotes Required Object Classes)

*501. LABOR

*01. Operators' Salaries and Wages

*02. Other Salaries and Wages

*502. FRINGE BENEFITS

01. FICA or Railroad Retirement

02. Pension Plans (including long-term disability insurance)

03. Hospital, Medical and Surgical Plans

04. Dental Plans

05. Life Insurance Plans

06. Short-Term Disability Insurance Plans

07. Unemployment Insurance

08. Workmen's Compensation Insurance or Federal Employees Liability Act Contributions

09. Sick Leave

10. Holiday (including all premiums paid for working on holidays)

11. Vacation

12. Other Paid Absence (bereavement pay, military pay, jury duty pay, etc.)

13. Uniform and Work Clothing Allowances

14. Other Fringe Benefits

15. Distribution of Fringe Benefits

*503. SERVICES

01. Management Service Fees

02. Advertising Fees

03. Professional and Technical Services

04. Temporary Help

05. Contract Maintenance Services

06. Custodial Services

07. Security Services

99. Other Services

*504. MATERIALS AND SUPPLIES CONSUMED

*01. Fuel and Lubricants

*02. Tires and Tubes

*99. Other Materials and Supplies

*505. UTILITIES

- 01. Propulsion Power
- 02. Utilities Other than Propulsion Power

*506. CASUALTY AND LIABILITY COSTS

- 01. Premiums for Physical Damage Insurance
- 02. Recoveries of Physical Damage Losses
- 03. Premiums for Public Liability and Property Damage Insurance
- 04. Payouts for Uninsured Public Liability and Property Damage Settlements
- 05. Provision for Uninsured Public Liability and Property Damage Settlements
- 06. Payouts for Insured Public Liability and Property Damage Settlements
- 07. Recoveries of Public Liability and Property Damage Settlements
- 08. Premiums for Other Corporate Insurance
- 09. Other Corporate Losses
- 10. Recoveries of Other Corporate Losses

*507. TAXES

- 01. Federal Income Tax
- 02. State Income Tax
- 03. Property Tax
- 04. Vehicle Licensing and Registration Fees
- 05. Fuel and Lubricant Taxes
- 06. Electric Power Taxes
- 99. Other Taxes

*508. PURCHASED TRANSPORTATION SERVICE

- 01. Purchased Transportation Service

*509. MISCELLANEOUS EXPENSES

- 01. Dues and Subscriptions
- 02. Travel and Meetings
- 03. Bridge, Tunnel and Highway Tolls
- 04. Entertainment Expenses
- 05. Charitable Donations
- 06. Fines and Penalties
- 07. Bad Debt Expense
- 08. Advertising/Promotion Media
- 99. Other Miscellaneous Expenses

*510. EXPENSE TRANSFERS

- 01. Function Reclassifications
- 02. Expense Reclassifications
- 03. Capitalization of Nonoperating Costs

*511. INTEREST EXPENSE

- 01. Interest on Long-Term Debt Obligations (net of interest capitalized)
- 02. Interest on Short-Term Debt Obligations

*512. LEASES AND RENTALS

- 01. Transit Way and Transit Way Structures and Equipment
- 02. Passenger Stations
- 03. Passenger Parking Facilities
- 04. Passenger Revenue Vehicles
- 05. Service Vehicles
- 06. Operating Yards or Stations
- 07. Engine Houses, Car Shops and Garages
- 08. Power Generation and Distribution Facilities
- 09. Revenue Vehicle Movement Control Facilities
- 10. Data Processing Facilities
- 11. Revenue Collection and Processing Facilities
- 12. Other General Administration Facilities

*513. DEPRECIATION AND AMORTIZATION

- 01. Transit Way and Transit Way Structures and Equipment
- 02. Passenger Stations
- 03. Passenger Parking Facilities
- 04. Passenger Revenue Vehicles
- 05. Service Vehicles
- 06. Operating Yards or Stations
- 07. Engine Houses, Car Shops and Garages
- 08. Power Generation and Distribution Facilities
- 09. Revenue Vehicle Movement Control Facilities
- 10. Data Processing Facilities
- 11. Revenue Collection and Processing Facilities
- 12. Other General Administration Facilities
- 13. Amortization of Intangibles

Expense Definitions

7.2 Definitions of Expense Object Classes (*Denotes Required Object Classes)

This section presents definitions of object classes for expense classification. As the term is used in expense classification, an object is an article or service obtained, as distinguished from the results obtained by using the article or service. An object class is a grouping of expenses on the basis of goods or services purchased. The term, "natural expense class," is frequently used interchangeably with object class. Since the concept of an object class has been described in terms of the article or service obtained, the expense object classes are defined by describing the articles or services in an object class or by listing examples of the types of charges to be included in the object class.

*501. Labor

-- "Labor" is the pay and allowances due employees in exchange for the labor services they render in behalf of the transit system. It is necessary to distinguish the allowances to be included in "Fringe Benefits." The "Labor" allowances include payments direct to the employee arising from the performance of a piece of work, such as shift differentials, overtime premiums, minimum guarantees, etc. The "Fringe Benefit" allowances include payments direct to the employee, but not arising from the performance of a piece of work. The latter allowances include paid absence for illness, holidays, vacations, jury duty, etc.

*501.01 Labor - Operators' Salaries and Wages

-- the labor of employees of the transit system who are classified as revenue vehicle operators or crewmen.

*501.02 Labor - Other Salaries and Wages

-- the labor of employees of the transit system who are not classified as revenue vehicle operators or crewmen.

*502. Fringe Benefits

-- "Fringe Benefits" are payments or accruals to others (insurance companies, governments, etc.) on behalf of an employee and payments or accruals direct to an employee arising from something other than his performance of a piece of work. These payments are transit system costs over and above "Labor" costs, but still arising from the employment relationship.

502.01 Fringe Benefits - FICA or Railroad Retirement

-- payments or accruals to the Federal social security or railroad retirement fund required to be made by the employer on behalf of the employee.

502.02 Fringe Benefits - Pension Plans (including long-term disability insurance)

-- payments or accruals to pension funds required to be made by the employer on behalf of the employee under the terms of pension plans.

502.03 Fringe Benefits - Hospital, Medical and Surgical Plans

-- payments or accruals to insurance companies required to be made by the employer on behalf of the employee under the terms of group health insurance plans.

502.04 Fringe Benefits - Dental Plans

-- payments or accruals to insurance companies required to be made by the employer on behalf of the employee under the terms of group dental insurance plans.

502.05 Fringe Benefits - Life Insurance Plans

-- payments or accruals to insurance companies required to be made by the employer on behalf of the employee under terms of group or individual life insurance policies wherein the employee is the beneficiary.

502.06 Fringe Benefits - Short-Term Disability Insurance Plans

-- payments or accruals to insurance companies required to be made by the employer on behalf of the employee under terms of group short-term disability insurance plans.

502.07 Fringe Benefits - Unemployment Insurance

-- payments or accruals to state and Federal agencies required to be made by the employer on behalf of an employee to provide continued compensation for the employee for a period of time in the event he is laid off.

502.08 Fringe Benefits - Workmen's Compensation Insurance or Federal Employees' Liability Act Contribution

-- payments or accruals to insurance companies to indemnify the transit system against statutory damages arising from injuries or death to employees while in the employ of the transit system.

-- payments or accruals to or for employees for uninsured losses for statutory damages arising from injuries or death to employees while in the employ of the transit system.

502.09 Fringe Benefits - Sick Leave

-- payments or accruals to employees for periods of time when absent from work due to personal or family illness.

502.10 Fringe Benefits - Holiday

-- payments or accruals to employees for periods of time when absent from work due to recognized holidays.

-- payments or accruals to employees of premiums incurred for work performed on recognized holiday.

502.11 Fringe Benefits - Vacation

-- payments or accruals to employees for periods of time when absent from work due to vacation earned and taken.

502.11 Fringe Benefits - Vacation (Cont'd)

-- payments or accruals to employees for vacation time earned, but paid off rather than taken.

502.12 Fringe Benefits - Other Paid Absence

-- payments or accruals to employees for periods of time when absent from work due to military duty, jury duty, death in the family, etc.

502.13 Fringe Benefits - Uniform and Work Clothing Allowances

-- payments or accruals to employees to offset the cost of uniforms or work clothing the employee must wear when engaged in his occupation.

-- the cost of uniforms and work clothing provided to employees for their wear while engaged in their occupation.

502.14 Fringe Benefits - Other

-- other payments or accruals to or on behalf of an employee arising from his employment, but not from the performance of a piece of work, and not fitting any of the other fringe benefits categories, Items 502.01 through 502.13.

502.15 Fringe Benefits - Distribution of Fringe Benefits

-- this account represents the total of the detailed expense amounts contained in object classes 502.01 through 502.14 above. It is used to distribute fringe benefits to the functions as prescribed in Accounting Practice Instruction 2.2.

*503. Services

-- "Service" is labor and other work provided by outside organizations for fees and related expenses. In most instances, service from an outside organization is procured as a substitute for in-house employee labor, except in the case of independent audits which could not be performed by employees in the first place. The substitution is usually made because the skills offered by the outside organization are needed for only a short period of time or are better

*503. Services (Cont'd)

than internally available skills. The charge for these services is usually based on the labor hours invested in performing the service.

503.01 Services - Management Service Fees

-- the labor and services provided by a management service company (MSC) engaged to provide operating management to the transit system. This category covers both the continuing labor and services of MSC personnel devoted full time to the transit system and the occasional consulting and special purpose studies provided by the MSC.

503.02 Services Advertising Fees

-- the labor and materials provided by an advertising agency in the development and production of advertising campaigns. Advertising media fees, regardless of whether they are paid to the advertising agency or direct to the media, are included in object class 509.08.

503.03 Services - Professional and Technical Services

-- the labor and services provided by attorneys, accountants and auditors, investment bankers, computer service companies, engineering firms, management consultants, transit industry consultants, etc. These services generally require specialized technical knowledge and are usually performed under the supervision of the outside organization, rather than transit system personnel.

503.04 Services - Temporary Help

-- the labor of persons who are not employees of the transit system, but who work for a temporary period in the capacity of a transit system employee under the supervision of transit system personnel. These people are normally obtained to perform general clerical duties (Kelly Girl Services, Manpower, etc.).

503.05 Services - Contract Maintenance Services

-- the maintenance of the plant and equipment, under contract or on a single job basis with an outside organization. This category is

503.05 Services - Contract Maintenance Services (Cont'd)

differentiated from "Professional and Technical Services," 503.03, in that the services offered are basically of a repair or maintenance nature. It is also differentiated from "Custodial Services," 503.06, which deals with exclusively janitorial labor.

503.06 Services - Custodial Services

-- the performance of janitorial services, under contract or on a single job basis with an outside organization.

503.07 Services - Security Services

-- the patrolling of vehicles, stations, yards and buildings to detect and prevent criminal activity, fires, unsafe conditions, etc., such patrolling being performed by an outside security agency rather than by transit system employees.

503.99 Services - Other Services

-- services not recognized in object classes 503.01 through 503.07.

*504. Materials and Supplies Consumed

-- "Materials and Supplies" are tangible products obtained from outside suppliers or manufactured internally. Freight-in, purchase discounts, cash discounts, sales taxes and excise taxes (except on fuel and lubricants) are to be included in the cost of the material or supply. Charges to these expense accounts will be for the materials and supplies issued from inventory for use and for the materials and supplies purchased for immediate use, i.e., without going through inventory.

*504.01 Materials and Supplies Consumed - Fuel and Lubricants

-- costs of gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., for use in vehicles.

*504.02 Materials and Supplies Consumed - Tires and Tubes

-- lease payments for tires and tubes rented
on a time period or mileage basis.

-- cost of tires and tubes for replacement of
tires and tubes on vehicles.

*504.99 Materials and Supplies Consumed - Other Materials
and Supplies

-- cost of materials and supplies not specifi-
cally identified in object classes 504.01 and
504.02 issued from inventory or purchased for
immediate consumption, e.g., vehicle maintenance
parts, track materials, cleaning supplies, office
forms, etc.

*505. Utilities

-- "Utilities" are payments made to various
utilities for utilization of their resources
(e.g., electric, gas, water, telephone, etc.)

505.01 Utilities - Propulsion Power

-- the electrical power purchased from an
outside utility company and used for propelling
electrically driven vehicles.

505.02 Utilities - Utilities Other than Propulsion Power

-- electrical power purchased from an outside
utility company and used for purposes other than
propelling electrically driven vehicles, water
and sewer charges, gas, garbage collection,
telephones, etc.

*506. Casualty and Liability Costs

-- "Casualty and Liability Costs" includes
cost elements covering:

- protection of the transit system from loss
 through insurance programs,

506. Casualty and Liability Costs (Cont'd)

- compensation of others for their losses due to acts for which the transit system is liable, and
- recognition of the cost of a miscellaneous category of corporate losses.

The costs of repairing damaged property are recorded in labor, fringe benefit, material and services object classes. The costs of writing off property damaged beyond repair are recorded in an object class for depreciation. The costs of transit system employees engaged in insuring and processing claims for and against the transit system are recorded in labor and fringe benefit object classes.

506.01 Casualty and Liability Costs - Premiums for Physical Damage Insurance

-- premiums applicable to an accounting period to insure the transit system from loss through damage to its own property caused by collision, fire, theft, flood, earthquakes, etc.

506.02 Casualty and Liability Costs - Recoveries of Physical Damage Losses

-- credits for amounts recovered from insurance companies for physical damage claims.

-- credits for amounts recovered from others (e.g., third parties involved in an accident) held liable for damage to the transit system's property.

506.03 Casualty and Liability Costs - Premiums for Public Liability and Property Damage Insurance

-- premiums applicable to an accounting period to insure the transit system against loss from liability for its acts which cause damage to the person or property of others.

506.04 Casualty and Liability Costs - Payouts for Uninsured
Public Liability and Property Damage Settlements

-- payments (or accruals) of actual liability to others arising from culpable acts of the transit system and which are not covered by public liability insurance.

506.05 Casualty and Liability Costs - Provision for Uninsured
Public Liability and Property Damage Settlements

-- periodic estimates of liability to others arising from culpable acts of the transit system that relate to the current or a prior reporting period and which are not covered by public liability insurance.

506.06 Casualty and Liability Costs - Payouts for Insured
Public Liability and Property Damage Settlements

-- payments (or accruals) of actual liability to others arising from culpable acts of the transit system and which are covered by public liability insurance.

506.07 Casualty and Liability Costs - Recoveries of Public
Liability and Property Damage Settlements

-- credits for amounts recovered from insurance companies to indemnify the transit system for insured acts giving rise to liability for damage to the person or property of others.

506.08 Casualty and Liability Costs - Premiums for Other
Corporate Insurances

-- premiums applicable to an accounting period to insure the transit system from losses other than through damage to its property or liability for its culpable acts, e.g., fidelity bonds, business records insurance, etc.

506.09 Casualty and Liability Costs - Other Corporate Losses

-- charges for actual losses resulting from events covered by the "other corporate insurances."

506.10 Casualty and Liability Costs - Recoveries of Other
 Corporate Losses

-- credits for amounts recovered from insurance companies for other corporate insurance claims.

*507. Taxes

-- "Taxes" are those taxes levied against the transit system by Federal, state, and local governments. Sales and excise taxes on materials and services purchased other than fuel and lubricants are not included in this category, but are to be accounted for as part of the base price of the material or service.

507.01 Taxes - Federal Income Tax

-- the tax levied by the Federal government against the transit system based on the net income of the transit system.

507.02 Taxes - State Income Tax

-- the tax levied by the state government(s) against the transit system based on the net income of the transit system.

507.03 Taxes - Property Tax

-- the tax levied by the state and/or local government against the transit system based on a valuation of the property owned by the transit system.

507.04 Taxes - Vehicle Licensing and Registration Fees

-- the fees assessed by Federal, state and local governments for granting authority to operate a motor vehicle.

507.05 Taxes - Fuel and Lubricant Taxes

-- sales and excise taxes incurred on purchases of fuel and lubricants.

507.06 Taxes - Electric Power Taxes

-- utility taxes incurred on purchases of electric power used for propelling electrically driven vehicles.

507.99 Taxes - Other Taxes

-- taxes levied by Federal, state and local governments against the transit system and not properly classifiable in categories 507.01 through 507.06.

*508. Purchased Transportation Service

-- "Purchased Transportation Service" is the payment or accrual to other transit systems for providing transportation service.

508.01 Purchased Transportation Service

-- payments or accruals to other transit systems to subsidize their operations of passenger transit services.

*509. Miscellaneous Expenses

-- "Miscellaneous Expenses" are those expenses which cannot be attributed to any of the other major expense categories (i.e., 501-508 and 510-513).

509.01 Miscellaneous Expenses - Dues and Subscriptions

-- fees for membership in industry organizations and subscriptions to periodical publications.

509.02 Miscellaneous Expenses - Travel and Meetings

-- fares and allowances for transportation of transit system employees and related officials on airplanes, trains, etc.

- expenses for food and lodging
- charges for participation in industry conferences
- other related business meeting expenses

509.03 Miscellaneous Expenses - Bridge, Tunnel and Highway
 Tolls

-- payments made to authorities and other organizations for the use of bridges, tunnels, highways and other similar facilities.

509.04 Miscellaneous Expenses - Entertainment Expense

-- costs of amusements, social activities, and incidental costs relating thereto, such as meals, beverages, lodgings, transportation, and gratuities.

509.05 Miscellaneous Expenses - Charitable Donations

-- contributions to charitable organizations
made by the transit system.

509.06 Miscellaneous Expenses - Fines and Penalties

-- payments made to cover the cost of fines and penalties incurred by the transit system.

509.07 Miscellaneous Expenses - Bad Debt Expense

-- amounts owed to the transit system which have been determined to be uncollectible.

509.08 Miscellaneous Expenses - Advertising/Promotion Media

-- advertising media fees and expenses, regardless of whether they are paid to an advertising agency or direct to the media. The labor and materials provided by an advertising agency in the development and production of advertising campaigns is included in object class 503.02.

509.99	Miscellaneous Expenses - Other Miscellaneous Expenses
--------	---

-- expenses incurred by the transit operator
and not properly classifiable in categories 509.01
through 509.08 above.

*510. Expense Transfers

-- "Expense Transfers" are accounts to be used for reporting adjustments and reclassifications of expenses previously recorded.

510.01 Expense Transfers - Function Reclassifications

-- used for reclassifications of expenses from one function to another (e.g., debits to Revenue Vehicle Operation and General functions and a credit to Operation and Maintenance of Electric Power Facilities Function to distribute the costs of power generation, distribution and maintenance to their "end use" functions).

510.02 Expense Transfers - Expense Reclassifications

-- a composite category of expense encompassing labor, fringe benefits, materials and services used in the transit system's internal information system to reclassify costs between cost centers and work orders.

510.03 Expense Transfers - Capitalization of Nonoperating Costs

-- a credit account to be used for adjusting entries transferring expenses to receivables, property, or work-in-process for capital projects. This is also a composite category encompassing labor, fringe benefits, materials and services. For example, the adjusting entry to capitalize costs on a reimbursable work order can make use of this account rather than crediting each of the labor, material, etc., accounts in which costs were initially recorded.

*511. Interest Expense

-- "Interest Expense" are charges for the use of borrowed capital incurred by the transit system.

511.01 Interest Expense - Interest on Long-Term Debt Obligations

-- charges for the use of borrowed capital on a long-term basis (the liability for which is usually represented by debt instruments) employed in the operation of the transit system. Interest charges pertaining to construction debt which are capitalized will not be reflected as interest expense.

511.02 Interest Expense - Interest on Short-Term Debt Obligations

-- charges for the use of borrowed capital on a short-term basis employed in the operation of the transit system.

*512. Leases and Rentals

-- "Leases and Rentals" are payments for the use of capital assets not owned by the transit system.

512.01 Leases and Rentals - Transit Way and Transit Way Structures and Equipment

-- leases and rentals of the physical facilities of the below listed types that are located along the routes where transit services are offered:

- land
- roadway structures, i.e., tunnels, bridges, elevated structures, etc.
- guideways, i.e., track and roadbed

512.02 Leases and Rentals - Passenger Stations

-- leases and rentals of the physical facilities of the below listed types that are used for passenger stations and terminals:

- land
- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings
- unmanned passenger shelters

512.03 Leases and Rentals - Passenger Parking Facilities

-- leases and rentals of the physical facilities of the below listed types that are used to provide parking space for the automobiles of transit patrons:

- land
- buildings and structures, including paved surfaces

512.03 Leases and Rentals - Passenger Parking Facilities
 (Cont'd)

- office equipment, such as cash registers
- other equipment, such as automatic entry and exit control gates
- furnishings, such as those for a parking fee collection booth

512.04 Leases and Rentals - Passenger Revenue Vehicles

-- leases and rentals of rolling stock used exclusively or predominantly for providing passenger transit services.

512.05 Leases and Rentals - Service Vehicles

-- leases and rentals of rolling stock used for purposes other than providing passenger transit services.

512.06 Leases and Rentals - Operating Yards or Stations

-- leases and rentals of the physical facilities of the below listed types that are used for storing revenue vehicles and for dispatching trains/runs for revenue service:

- land
- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings

512.07 Leases and Rentals - Engine Houses, Car Shops and
 Garages

-- leases and rentals of the physical facilities of the below listed types that are used as maintenance facilities for revenue vehicles:

- land
- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings

512.08 Leases and Rentals - Power Generation and Distribution Facilities

-- leases and rentals of the physical facilities of the below listed types that are used in the generation and distribution of power:

- land, if used only for power generation and distribution
- buildings, if used only for power generation and distribution
- office equipment
- power generation and distribution equipment
- furnishings

512.09 Leases and Rentals - Revenue Vehicle Movement Control Facilities

-- leases and rentals of the physical facilities of the below listed types that are used to control the movement of revenue vehicles:

- land, if a building devoted exclusively to revenue vehicle movement control is situated thereon
- buildings, if devoted exclusively to revenue vehicle movement control
- office equipment
- other equipment, such as communication equipment, traffic control computers, etc.
- furnishings

512.10 Leases and Rentals - Data Processing Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for performing data processing services:

- land, if a building devoted exclusively to data processing services is situated thereon
- buildings, if devoted exclusively to data processing services
- office equipment
- other equipment, particularly main frame and auxiliary computer equipment
- furnishings

512.11 Leases and Rentals - Revenue Collection and Processing Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for collecting, counting, storing and transporting revenue collections:

- land, if a building devoted exclusively to revenue collection and processing is situated thereon
- buildings, if devoted exclusively to revenue collection and processing
- office equipment
- other equipment, including fare boxes, vaults, money counting and wrapping machines, etc.
- furnishings

512.12 Leases and Rentals - Other General Administration Facilities

-- leases and rentals of the physical facilities of the below listed types that are used for performing the general administrative functions of the transit system:

- land
- buildings
- office equipment
- equipment other than office equipment
- furnishings

*513. Depreciation and Amortization

-- "Depreciation and Amortization" are charges that reflect the loss in service value of the transit system's assets.

513.01 Depreciation and Amortization - Transit Way and Transit Way Structures and Equipment

-- depreciation of the physical facilities of the below listed types that are located along the routes where transit services are offered:

- roadway structures, i.e., tunnels, bridges, elevated structures, etc.
- guideways, i.e., track and roadbed

513.02 Depreciation and Amortization - Passenger Stations

-- depreciation of the physical facilities of the below listed types that are used for passenger stations and terminals:

- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings
- unmanned passenger shelters

513.03 Depreciation and Amortization - Passenger Parking Facilities

-- depreciation of the physical facilities of the below listed types that are used to provide parking space for the automobiles of transit patrons:

- buildings and structures, including paved surfaces
- office equipment, such as cash registers
- other equipment, such as automatic entry and exit control gates
- furnishings, such as those for a parking fee collection booth

513.04 Depreciation and Amortization - Passenger Revenue Vehicles

-- depreciation of rolling stock used exclusively or predominantly for providing passenger transit services.

513.05 Depreciation and Amortization - Service Vehicles

-- depreciation of rolling stock used for purposes other than providing passenger transit services.

513.06 Depreciation and Amortization - Operating Yards or Stations

-- depreciation of the physical facilities of the below listed types that are used for storing revenue vehicles and for dispatching trains/runs for revenue service:

513.06 Depreciation and Amortization - Operating Yards or Stations (Cont'd)

- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings

513.07 Depreciation and Amortization - Engine Houses, Car Shops and Garages

-- depreciation of the physical facilities of the below listed types that are used as maintenance facilities for revenue vehicles:

- buildings and structures
- office equipment
- equipment other than office equipment
- furnishings

513.08 Depreciation and Amortization - Power Generation and Distribution Facilities

-- depreciation of the physical facilities of the below listed types that are used in the generation and distribution of power:

- buildings, if used only for power generation and distribution
- office equipment
- power generation and distribution equipment
- furnishings

513.09 Depreciation and Amortization - Revenue Vehicle Movement Control Facilities

-- depreciation of the physical facilities of the below listed types that are used to control the movement of revenue vehicles:

- buildings, if devoted exclusively to revenue vehicle movement control
- office equipment
- other equipment, such as communication equipment, traffic control computers, etc.

513.10 Depreciation and Amortization - Data Processing
Facilities

-- depreciation of the physical facilities of the below listed types that are used for performing data processing services:

- buildings, if devoted exclusively to data processing services
- office equipment
- other equipment, particularly main frame and auxiliary computer equipment
- furnishings

513.11 Depreciation and Amortization - Revenue Collection and
Processing Facilities

-- depreciation of the physical facilities of the below listed types that are used for collecting, counting, storing and transporting revenue collections:

- buildings, if devoted exclusively to revenue collection and processing
- office equipment
- other equipment, including fare boxes, vaults, money counting and wrapping machines, etc.
- furnishings

513.12 Depreciation and Amortization - Other General
Administration Facilities

-- depreciation of the physical facilities of the below listed types that are used for performing the general administrative functions of the transit system:

- buildings
- office equipment
- equipment other than office equipment
- furnishings

513.13 Depreciation and Amortization - Amortization of
 Intangibles

-- amortization of the below listed types of
intangible costs of the transit system:

- organization costs
- franchises
- patents
- goodwill
- other intangible assets

Expense Definitions

7.3 List of Expense Functions (*Denotes Required Functions)

Level A Functions for Expense Classification

011	Transportation Administration
012	Revenue Vehicle Movement Control
021	Scheduling of Transportation Operations
031	Revenue Vehicle Operation
041	Maintenance Administration - Vehicles
042	Maintenance Administration - Facilities
051	Servicing Revenue Vehicles
061	Inspection and Maintenance of Revenue Vehicles
062	Accident Repairs of Revenue Vehicles
071	Vandalism Repairs of Revenue Vehicles
081	Servicing and Fuel for Service Vehicles
091	Inspection and Maintenance of Service Vehicles
101	Maintenance of Vehicle Movement Control Systems
111	Maintenance of Fare Collection and Counting Equipment
121	Maintenance of Roadway and Track
122	Maintenance of Structures, Tunnels, Bridges and Subways
123	Maintenance of Passenger Stations
124	Maintenance of Operating Station Buildings, Grounds and Equipment
125	Maintenance of Garage and Shop Buildings, Grounds and Equipment
126	Maintenance of Communication Systems
127	Maintenance of General Administration Buildings, Grounds and Equipment
128	Accident Repairs of Buildings, Grounds and Equipment
131	Vandalism Repairs of Buildings, Grounds and Equipment
141	Operation and Maintenance of Electric Power Facilities
145	Preliminary Transit System Development
151	Ticketing and Fare Collection
161	System Security
162	Customer Services
163	Promotion
164	Market Research
165	Injuries and Damages
166	Safety
167	Personnel Administration
168	General Legal Services
169	General Insurance
170	Data Processing

171	Finance and Accounting
172	Purchasing and Stores
173	General Engineering
174	Real Estate Management
175	Office Management and Services
176	General Management
177	Planning
181	General Function

Level B Functions for Expense Classification

010	Administration of Transportation Operations
020	Scheduling of Transportation Operations
030	Revenue Vehicle Operation
040	Maintenance Administration
050	Servicing Revenue Vehicles
060	Inspection and Maintenance of Revenue Vehicles
062	Accident Repairs of Revenue Vehicles
070	Vandalism Repairs of Revenue Vehicles
080	Servicing and Fuel for Service Vehicles
090	Inspection and Maintenance of Service Vehicles
100	Maintenance of Vehicle Movement Control Systems
110	Maintenance of Fare Collection and Counting Equipment
120	Maintenance of Other Buildings, Grounds and Equipment
130	Vandalism Repairs of Buildings, Grounds and Equipment
140	Operation and Maintenance of Electric Power Facilities
145	Preliminary Transit System Development
150	Ticketing and Fare Collection
160	General Administration
170	Marketing
180	General Function

Level C Functions for Expense Classification

*010	Operations
*040	Maintenance
*160	General Administration

AGGREGATION OF FUNCTIONS FOR EXPENSE CLASSIFICATION

LEVEL A		LEVEL B		LEVEL C		
011 Transportation Administration	}	010 Administration of Transportation Operations	}	*010 Operations		
012 Revenue Vehicle Movement Control						
021 Scheduling of Transportation Operations	→	020 Scheduling of Transportation Operations				
031 Revenue Vehicle Operation	→	030 Revenue Vehicle Operation				
041 Maintenance Administration - Vehicles	}	040 Maintenance Administration	}	*040 Maintenance		
042 Maintenance Administration - Facilities						
051 Servicing Revenue Vehicles	→	050 Servicing Revenue Vehicles				
061 Inspection and Maintenance of Revenue Vehicles	→	060 Inspection and Maintenance of Revenue Vehicles				
062 Accident Repairs of Revenue Vehicles	→	062 Accident Repairs of Revenue Vehicles				
071 Vandalism Repairs of Revenue Vehicles	→	070 Vandalism Repairs of Revenue Vehicles				
081 Servicing and Fuel for Service Vehicles	→	080 Servicing and Fuel for Service Vehicles				
091 Inspection and Maintenance of Service Vehicles	→	090 Inspection and Maintenance of Service Vehicles				
101 Maintenance of Vehicle Movement Control Systems	→	100 Maintenance of Vehicle Movement Control Systems				
111 Maintenance of Fare Collection and Counting Equipment	→	110 Maintenance of Fare Collection and Counting Equipment				
121 Maintenance of Roadway & Track	}	120 Maintenance of Other Buildings, Grounds and Equipment	}	*040 Maintenance		
122 Maintenance of Structures, Tunnels, Bridges and Subways						
123 Maintenance of Passenger Stations						
124 Maintenance of Operating Station Buildings, Grounds and Equipment						
125 Maintenance of Garage and Shop Buildings, Grounds and Equipment						
126 Maintenance of Communication System						
127 Maintenance of General Administration Buildings, Grounds and Equipment						
128 Accident Repairs of Buildings, Grounds and Equipment						
131 Vandalism Repairs of Buildings, Grounds and Equipment	→	130 Vandalism Repairs of Buildings, Grounds and Equipment				
141 Operation and Maintenance of Electric Power Facilities	→	140 Operation and Maintenance of Electric Power Facilities				
145 Preliminary Transit System Development	→	145 Preliminary Transit System Development	}	*160 General Administration		
151 Ticketing and Fare Collection	→	150 Ticketing and Fare Collection				
161 System Security	}	160 General Administration			}	*160 General Administration
165 Injuries and Damages						
166 Safety						
167 Personnel Administration						
168 General Legal Services						
169 General Insurance						
170 Data Processing						
171 Finance and Accounting						
172 Purchasing and Stores						
173 General Engineering						
174 Real Estate Management	}	170 Marketing	}			
175 Office Management and Services						
176 General Management						
162 Customer Services	}	170 Marketing	}			
163 Promotion						
164 Market Research						
177 Planning						
181 General Function	→	180 General Function				

* Denotes Required Functional Categories.

* Denotes Required Functional Categories.

Expense Definitions

7.4 Definitions of Expense Functions

This section presents definitions of the functions to be used in classifying expenses. A "Function Definition Sheet" has been included for each Level A function. Each definition sheet describes the activities covered under each function and also prescribes which object class expenses are to be included in recording the costs of each function. If a transit system classifies expenses using Level B or Level C functions, the function definition sheets in this section should be combined and used according to the charts at the end of the previous section which outline the aggregation from Level A to Level B and from Level B to Level C. Only Level C functions are required under Section 15.

As an introduction and aid to functional expense classification, this section presents a "Worksheet for Functional Distribution of Expense Object Classes." This chart provides, in matrix format, the overall structure for classifying expenses by function. The chart shows all of the required functions, and, with an "x", the required object class expenses to report with each function. This section contains similar matrices that relate recommended object class expenses to the recommended Level A, Level B and Level C functions.

To determine which level of functional classification is appropriate, the following guidelines are recommended:

- (A) Level A - Applies to operations with more than 500 vehicles and all other operating rail rapid transit.
- (B) Level B - Applies to operations with 101-500 vehicles.
- (C) Level C - Applies to operations with 100 vehicles or less.

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - LEVEL A

Page 1 of 2

[illegible]

Word Searchable Version not a True Copy

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - LEVEL B

Page 1 of 2

EXPENSE OBJECT CLASSES		FUNCTIONS FOR DISTRIBUTING EXPENSE OBJECT CLASSES																			
		010 - Admin. of Transportation Operations	020 - Scheduling of Trans. Operations	030 - Revenue Vehicle Operation	040 - Maintenance Administration	050 - Servicing Revenue Vehicles	060 - Inspection & Maint. - Revenue Vehicles	062 - Accident Repairs - Revenue Vehicles	070 - Vandalism Repairs - Revenue Vehicles	080 - Servicing & Fuel for Service Vehicles	090 - Inspection & Maint. - Service Vehicles	100 - Maint. - Veh. Movement Control System	110 - Maint. - Fare Collection & Cntng. Equip.	120 - Maint. - Other B, C & E	130 - Vandalism Repairs - B, G & E	140 - Oper. & Maint. of Elec. Power Facilities	145 - Preliminary Transit System Development	150 - Ticketing & Fare Collection	160 - General Administration	170 - Marketing	180 - General Function
501. LABOR:																					
01. Operators' Salaries & Wages.		X		X		X	X											X	X	X	
02. Other Salaries & Wages.		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
502. FRINGE BENEFITS:																					
15. Fringe Benefits Distribution		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
503. SERVICES:																					
01. Management Service Fees		X	X		X												X	X	X	X	
02. Advertising Fees																				X	
03. Professional and Technical Services.		X	X		X											X	X	X	X	X	
04. Temporary Help		X	X		X	X			X								X	X	X	X	
05. Contract Maintenance Services.						X	X	X	X	X	X	X	X	X	X	X					
06. Custodial Services													X								
07. Security Services																			X		
99. Other Services.																					X
504. MATERIALS AND SUPPLIES CONSUMED:																					
01. Fuel and Lubricants.				X					X												
02. Tires and Tubes.				X					X												
99. Other Materials and Supplies		X				X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
505. UTILITIES:																					
01. Propulsion Power																X					
02. Utilities Other Than Propulsion Power.																			X	X	
506. CASUALTY AND LIABILITY COSTS:																					
01. Premiums for Physical Damage Insurance.							X						X								
02. Recoveries of Physical Damage Losses.							X						X								
03. Premiums for P L & P D Insurance																		X			
04. Payouts for Uninsured P L & P D Settlements.																		X			
05. Provision for Uninsured P L & P D Settlements.																		X			
06. Payouts for Insured P L & P D Settlements.																		X			
07. Recoveries of P L & P D Settlements.																		X			
08. Premiums for Other Corporate Insurances																		X			
09. Other Corporate Losses																		X			
10. Recoveries of Other Corporate Losses																		X			
507. TAXES:																					
01. Federal Income Tax.																					X
02. State Income Tax																					X
03. Property Tax																					X
04. Vehicle Licensing & Registration Fees				X																	X
05. Fuel and Lubricant Taxes				X					X												
06. Electric Power Taxes															X						
99. Other Taxes																					X
508. PURCHASED TRANSPORTATION SERVICE:																					
01. Purchased Transportation Service																					X

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - LEVEL B

Page 2 of 2

EXPENSE OBJECT CLASSES		FUNCTIONS FOR DISTRIBUTING EXPENSE OBJECT CLASSES																			
		010 - Admin. of Transportation Operations	020 - Scheduling of Trans. Operations	030 - Revenue Vehicle Operation	040 - Maintenance Administration	050 - Servicing Revenue Vehicles	060 - Inspection & Maint. - Revenue Vehicles	062 - Accident Repairs - Revenue Vehicles	070 - Vandalism Repairs - Revenue Vehicles	080 - Servicing & Fuel for Service Vehicles	090 - Inspection & Maint. - Service Vehicles	100 - Maint. - Veh. Movement Control System	110 - Maint. - Fare Collection & Cnng. Equip.	120 - Maint. - Other B. G & E	130 - Vandalism Repairs - B. G & E	140 - Oper. & Maint. of Elec. Power Facilities	145 - Preliminary Transit System Development	150 - Ticketing & Fare Collection	160 - General Administration	170 - Marketing	180 - General Function
509.	MISCELLANEOUS EXPENSE:																				
01.	Dues and Subscriptions.																				X
02.	Travel and Meetings																				X
03.	Bridge, Tunnel & Highway Tolls																				X
04.	Entertainment Expense																				X
05.	Charitable Donations																				X
06.	Fines and Penalties																				X
07.	Bad Debt Expense.																				X
08.	Advertising/Promotion Media																		X		
09.	Other Miscellaneous Expense.																				X
510.	EXPENSE TRANSFERS:			X												(X)					X
01.	Function Reclassifications.			X												X					X
02.	Expense Reclassifications	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
03.	Capitalization of Nonoperating Costs	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
511.	INTEREST EXPENSE:																				
01.	Interest on Long-Term Debt Obligations																				X
02.	Interest on Short-Term Debt Obligations																				X
512.	LEASES AND RENTALS:																				
01.	Transit Way and Transit Way Structures and Equipment			X																	
02.	Passenger Stations			X																	
03.	Passenger Parking Facilities			X																	
04.	Passenger Revenue Vehicles.			X																	
05.	Service Vehicles																				X
06.	Operating Yards or Stations.			X																	
07.	Engine Houses, Car Shops and Garages				X																
08.	Power Generation & Distribution Facilities.															X					
09.	Revenue Vehicle Movement Control Facilities.	X																			
10.	Data Processing Facilities																	X			
11.	Revenue Collection and Processing Facilities.																				
12.	Other General Administration Facilities.																				X
513.	DEPRECIATION AND AMORTIZATION:																				
01.	Transit Way and Transit Way Structures and Equipment.			X																	
02.	Passenger Stations			X																	
03.	Passenger Parking Facilities			X																	
04.	Passenger Revenue Vehicles.			X																	
05.	Service Vehicles																				X
06.	Operating Yards or Stations.			X																	
07.	Engine Houses, Car Shops and Garages				X																
08.	Power Generation & Distribution Facilities.															X					
09.	Revenue Vehicle Movement Control Facilities.	X																			
10.	Data Processing Facilities																		X		
11.	Revenue Collection and Processing Facilities.																	X			
12.	Other General Administration Facilities.																				X
13.	Amortization of Intangibles.																				X

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - LEVEL C

Page 1 of 2

FUNCTIONS FOR DISTRIBUTING EXPENSE OBJECT CLASSES			
EXPENSE OBJECT CLASSES	010 - OPERATIONS	040 - MAINTENANCE	160 - GENERAL ADMINISTRATION
501. LABOR:			
01. Operators' Salaries & Wages	X	X	X
02. Other Salaries & Wages	X	X	X
502. FRINGE BENEFITS:			
15. Fringe Benefits Distribution	X	X	X
503. SERVICES:			
01. Management Service Fees	X	X	X
02. Advertising Fees			X
03. Professional and Technical Services	X	X	X
04. Temporary Help	X	X	X
05. Contract Maintenance Services		X	X
06. Custodial Services		X	X
07. Security Services			X
99. Other Services			X
504. MATERIALS AND SUPPLIES CONSUMED:			
01. Fuel and Lubricants	X	X	
02. Tires and Tubes	X	X	
99. Other Materials and Supplies	X	X	X
505. UTILITIES:			
01. Propulsion Power		X	
02. Utilities Other Than Propulsion Power			X
506. CASUALTY AND LIABILITY COSTS:			
01. Premiums for Physical Damage Insurance		X	
02. Recoveries of Physical Damage Losses		X	
03. Premiums for P L & P D Insurance			X
04. Payouts for Uninsured P L & P D Settlements			X
05. Provision for Uninsured P L & P D Settlements			X
06. Payouts for Insured P L & P D Settlements			X
07. Recoveries of P L & P D Settlements			X
08. Premiums for Other Corporate Insurances			X
09. Other Corporate Losses			X
10. Recoveries of Other Corporate Losses			X
507. TAXES:			
01. Federal Income Tax			X
02. State Income Tax			X
03. Property Tax			X
04. Vehicle Licensing & Registration Fees	X		X
05. Fuel and Lubricant Taxes	X	X	
06. Electric Power Taxes		X	
99. Other Taxes			X
508. PURCHASED TRANSPORTATION SERVICE:			
01. Purchased Transportation Service			X

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - LEVEL C

Page 2 of 2

FUNCTIONS FOR DISTRIBUTING EXPENSE OBJECT CLASSES			
EXPENSE OBJECT CLASSES	010 -- OPERATIONS	040 -- MAINTENANCE	160 -- GENERAL ADMINISTRATION
509. MISCELLANEOUS EXPENSE:			
01. Dues and Subscriptions			X
02. Travel and Meetings			X
03. Bridge, Tunnel & Highway Tolls			X
04. Entertainment Expense			X
05. Charitable Donations			X
06. Fines and Penalties			X
07. Bad Debt Expense			X
08. Advertising/Promotion Media			X
09. Other Miscellaneous Expense			X
510. EXPENSE TRANSFERS:			
01. Function Reclassifications	X	(X)	/
02. Expense Reclassifications	X	X	/
03. Capitalization of Nonoperating Costs	X	X	X
511. INTEREST EXPENSE:			
01. Interest on Long-Term Debt Obligations			X
02. Interest on Short-Term Debt Obligations			X
512. LEASES AND RENTALS:			
01. Transit Way and Transit Way Structures and Equipment	X		
02. Passenger Stations	X		
03. Passenger Parking Facilities	X		
04. Passenger Revenue Vehicles	X		
05. Service Vehicles			X
06. Operating Yards or Stations			
07. Engine Houses, Car Shops and Garages		X	
08. Power Generation & Distribution Facilities		X	
09. Revenue Vehicle Movement Control Facilities	X		
10. Data Processing Facilities			X
11. Revenue Collection and Processing Facilities			X
12. Other General Administration Facilities			X
513. DEPRECIATION AND AMORTIZATION:			
01. Transit Way and Transit Way Structures and Equipment	X		
02. Passenger Stations	X		
03. Passenger Parking Facilities	X		
04. Passenger Revenue Vehicles	X		
05. Service Vehicles			X
06. Operating Yards or Stations			
07. Engine Houses, Car Shops and Garages		X	
08. Power Generation & Distribution Facilities		X	
09. Revenue Vehicle Movement Control Facilities	X		
10. Data Processing Facilities			X
11. Revenue Collection and Processing Facilities			X
12. Other General Administration Facilities			X
13. Amortization of Intangibles			X

WORKSHEET FOR FUNCTIONAL DISTRIBUTION OF EXPENSE OBJECT CLASSES - REQUIRED

EXPENSE OBJECT CLASSES		FUNCTIONS FOR DISTRIBUTING EXPENSE OBJECT CLASSES		
		010 - OPERATIONS	040 - MAINTENANCE	160 - GENERAL ADMINISTRATION
501.	LABOR:			
	01. Operators' Salaries & Wages	X	X	X
	02. Other Salaries & Wages	X	X	X
502.	FRINGE BENEFITS:	X	X	X
503.	SERVICES:	X	X	X
504.	MATERIALS AND SUPPLIES CONSUMED:			
	01. Fuel and Lubricants	X	X	
	02. Tires and Tubes	X	X	
	99. Other Materials and Supplies	X	X	X
505.	UTILITIES:		X	X
506.	CASUALTY AND LIABILITY COSTS:		X	X
507.	TAXES:	X	X	X
508.	PURCHASED TRANSPORTATION SERVICE:			X
509.	MISCELLANEOUS EXPENSE :			X
510.	EXPENSE TRANSFERS:	X	X	X
511.	INTEREST EXPENSE :			X
512.	LEASES AND RENTALS:	X	X	X
513.	DEPRECIATION AND ADMINISTRATION:	X	X	X

FUNCTION DEFINITION SHEET

FUNCTION NO. 011

Page 1 of 3

FUNCTION NAME: Transportation Administration

ACTIVITIES INCLUDED:

- supervising station and terminal transportation activities
- providing clerical support for transportation administration activities
- making operators available for revenue vehicle operation, i.e., report, standby, breaks other than layovers, and turn-in time
- instructing operators, except that instructor's base pay for platform instruction time is included in Revenue Vehicle Operation
- inspecting operator performance by service inspector
- reporting accidents and appearing as a witness
- selecting runs during sign-ups
- representing union
- administering sign-ups

OBJECT CLASS EXPENSES INCLUDED:

Labor

- | | |
|-------------------------------|--|
| Operators' Salaries and Wages | - nonplatform pay of revenue vehicle operators, conductors and operating crewmen for time spent on above transportation administration activities |
| Other Salaries and Wages | - transportation managers, port captains, terminal managers, superintendents, supervisors and others engaged in administering transportation service at the system, division and station levels; secretaries, stenographers and clerks supporting supervision of transportation activities; driver training instructors, students and service inspectors |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 011

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Fringe Benefits:

- | | |
|---------------------------------|---|
| Fringe Benefits
Distribution | - a pro rata share of total fringe
benefits based on labor amounts in
this function |
|---------------------------------|---|

Services

- | | |
|--|--|
| Management Service
Fees | - fees and expenses of an outside
management service company for pro-
viding continuous transit super-
vision and management of transpor-
tation administration |
| Professional and
Technical Services | - fees and expenses of outside indivi-
duals, firms and companies for
providing professional and techni-
cal services for transportation
administration activities, e.g.,
service inspectors, vehicle driving
instructors, efficiency consultants,
etc. |
| Temporary Help | - fees and expenses of outside indivi-
duals and agencies for providing
temporary secretarial, clerical and
other administrative help for use
in transportation administration
activities |

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials and
Supplies | - operators' supplies (pouches, forms,
punches, route directions, etc.),
and other materials used in
administering transportation
activities |
|---------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 011

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 012

Page 1 of 3

FUNCTION NAME: Revenue Vehicle Movement Control

ACTIVITIES INCLUDED:

- supervising revenue vehicle movement control activities
- providing clerical support for revenue vehicle movement control activities
- dispatching operators and vehicles from the operating station
- monitoring transit operations in communication and control centers
- supervising transit operations along transit routes
- controlling return of operators and vehicles to the operating station

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|-------------------------------|---|
| Operators' Salaries and Wages | - revenue vehicle operators' pay for time spent on revenue vehicle movement control activities |
| Other Salaries and Wages | - transportation managers and supervisors engaged in controlling dispatch, movement and return of revenue vehicles at the system, division and station levels; secretaries and clerks supporting the supervision of vehicle movement control; road supervisors, dispatchers, stops and zones representatives, starters, timekeepers and employees engaged in furnishing supplies to vehicle operators; radio and telephone communication operators monitoring and controlling vehicle movement at communication centers |

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rate share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 012

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of revenue vehicle movement control |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for revenue vehicle movement control activities, e.g., communication consultants, control technicians, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in revenue vehicle movement control activities |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 012

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Leases and Rentals:

- | | |
|---|---|
| Revenue Vehicle
Movement Control
Facilities | - payments and accruals for the lease
of rental of land, building, office
equipment and furniture and other
equipment (traffic control compu-
ters, communication centers, etc.)
used in revenue vehicle movement
control |
|---|---|

Depreciation and
Amortization:

- | | |
|---|--|
| Revenue Vehicle
Movement Control
Facilities | - depreciation on buildings, office
equipment and furniture and other
equipment (traffic control compu-
ters, communication centers, etc.)
used in revenue vehicle movement
control |
|---|--|

FUNCTION DEFINITION SHEET

FUNCTION NO. 021

Page 1 of 2

FUNCTION NAME: Scheduling of Transportation Operations

ACTIVITIES INCLUDED:

- supervising scheduling activities
- providing clerical support for scheduling activities
- collecting data for schedule making*
- making schedules
- cutting runs
- furnishing schedule information (routes, miles, time, run definitions, etc.)

*NOTE: The collection of data for defining routes is part of the Market Research and Planning functions. Scheduling data collection covers running times and passenger loading data along predefined routes.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - traffic managers, superintendents, department heads and supervisors engaged in supervising the preparation of schedules for transportation operations; secretaries, stenographers and clerk-typists supporting the supervision of scheduling activities; schedule analysts, makers, checks, statistical clerks; design, layout and reproduction people engaged in producing finished schedules |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 021

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Services:

- | | |
|-------------------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of scheduling of transportation operations |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for scheduling of transportation operations activities, e.g., scheduling efficiency consultants, finished schedule producers, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in scheduling of transportation operations activities |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 031

Page 1 of 4

FUNCTION NAME: Revenue Vehicle Operation

ACTIVITIES INCLUDED:

- moving revenue vehicles along transit routes while boarding and discharging passengers
- moving revenue vehicles from operating stations to route terminals or between route terminals (dead-heading)
- laying-over at route terminals for an operator's rest period
- moving operators to and from relief points
- providing nondriving assistance in passenger loading

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|-------------------------------|---|
| Operators' Salaries and Wages | - platform and travel pay of scheduled line, unscheduled line, charter and contract service revenue vehicle operators, conductors, collectors and other operating crewmen working aboard transit vehicles; pay of ferryboat deck crews (captain, chief officers, mates, pilots, etc.) |
| Other Salaries and Wages | - nonoperators providing passenger loading and other off-board and ashore assistance |

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Materials and Supplies Consumed:

- | | |
|---------------------|---|
| Fuel and Lubricants | - gasoline, diesel fuel, propane, lubricating oil, transmission fluid, grease, etc., used to operate revenue vehicles |
|---------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 031

Page 2 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Materials and Supplies
Consumed (Cont'd):

- | | |
|-----------------|---|
| Tires and Tubes | - rental payments or replacement costs for tires and tubes used on revenue vehicles |
|-----------------|---|

Taxes:

- | | |
|--|--|
| Vehicle Licensing and
Registration Fees | - payments or accruals of fees assessed by Federal, state and local governments for granting authority to operate revenue vehicles |
| Fuel and Lubricant
Taxes | - payments or accruals of excise and sales taxes on purchases of fuel and lubricants for revenue vehicles |

Expense Transfers:

- | | |
|----------------------------|--|
| Function Reclassifications | - a debit amount representing that portion of the total Operation and Maintenance of Electric Power Facilities (Function 141) costs attributable to the operation of revenue vehicles |
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |

Leases and Rentals:

- | | |
|---|--|
| Transit Way and
Transit Way
Structures and
Equipment | - payments or accruals for the lease or rental of land, buildings and equipment used for transit way and/or transit way structures and equipment |
|---|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 031

Page 3 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Leases and Rentals (Cont'd):

- | | | |
|------------------------------|---|---|
| Passenger Stations | - | payments or accruals for the lease or rental of land, buildings and equipment used for passenger stations |
| Passenger Parking Facilities | - | payments or accruals for the lease or rental of land, buildings and equipment used for passenger parking facilities |
| Passenger Revenue Vehicles | - | payments and accruals for the lease or rental of rolling stock used for providing passenger transit service |
| Operating Yards or Stations | - | payments or accruals for the lease or rental of land, buildings and equipment used for operating yards or stations |

Depreciation and Amortization:

- | | | |
|---|---|--|
| Transit Way and
Transit Way
Structures and
Equipment | - | depreciation on buildings and equipment used for transit way and/or transit way structures and equipment |
| Passenger Stations | - | depreciation on buildings and equipment used for passenger stations |
| Passenger Parking Facilities | - | depreciation on buildings and equipment used for passenger parking facilities |
| Passenger Revenue Vehicles | - | depreciation on rolling stock used for providing passenger transit service |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 031

Page 4 of 4

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Depreciation and
Amortization (Cont'd):

Operating Yards or Stations	- depreciation on buildings and equip- ment used for operating yards or stations
--------------------------------	--

FUNCTION DEFINITION SHEET

FUNCTION NO. 041

Page 1 of 3

FUNCTION NAME: Maintenance Administration-Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the administration of vehicle maintenance
- preparing and updating vehicle maintenance records
- accumulating and computing vehicle performance data, e.g., mileage, fuel and oil consumption, etc.
- providing technical training to vehicle maintenance personnel
- appearing as a witness
- engineering vehicle maintenance activities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- maintenance managers, port engineers, superintendents, supervisors and nonworking foremen and leadmen engaged in directing and supervising maintenance and repairs to vehicles; secretaries and clerk-typists supporting the administration of maintenance activities: garage and shop clerks, timekeepers and other clerical people engaged in scheduling and recording vehicle maintenance activities; vehicle maintenance training instructors and students; engineers and other technicians engaged in vehicle maintenance activities

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 041

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of vehicle maintenance administration |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for administering vehicle maintenance activities, e.g., mechanical and electrical engineers, vehicle maintenance training instructors, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of vehicle maintenance |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 041

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Leases and Rentals:

- | | | |
|-------------------|---|-------------------------------------|
| Engine Shops, Car | - | payments and accruals for the lease |
| Shops and Garages | | or rental of land, buildings and |
| | | equipment used for engine shops, |
| | | car shops and garages |

Depreciation and
Amortization:

- | | | |
|-------------------|---|--------------------------------------|
| Engine Shops, Car | - | depreciation on buildings and equip- |
| Shops and Garages | | ment used for engine shops, car |
| | | shops and garages |

FUNCTION DEFINITION SHEET

FUNCTION NO. 042

Page 1 of 3

FUNCTION NAME: Maintenance Administration - Facilities

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the administration of transit way and structures maintenance and other buildings, grounds and equipment maintenance
- preparing and updating transit way and structures maintenance records and other buildings, grounds and equipment maintenance records
- providing technical training to facilities maintenance personnel
- engineering maintenance of transit way and structures and of other buildings, grounds and equipment

NOTE: "Other" in this definition includes all buildings, grounds and equipment except revenue vehicles and transit way and structures.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- maintenance managers, superintendents, supervisors and nonworking foremen and leadmen engaged in directing and supervising maintenance and repairs to transit way and structures and to other buildings, grounds and equipment; secretaries and clerk typists supporting the administration of maintenance activities; clerks, timekeepers and other clerical people engaged in scheduling and recording maintenance activities; maintenance training instructors and students; engineers and other technicians engaged in transit way and structures and in other buildings, grounds and equipment maintenance activities

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 042

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Fringe Benefits:

- | | |
|---------------------------------|---|
| Fringe Benefits
Distribution | - a pro rata share of total fringe
benefits based on labor amounts
in this function |
|---------------------------------|---|

Services:

- | | |
|--|--|
| Management Service
Fees | - fees and expenses of an outside
management service company for
providing continuous transit
supervision, management of
transit way and structures mainte-
nance administration, and manage-
ment of other buildings, grounds
and equipment maintenance
administration |
| Professional and
Technical Services | - fees and expenses of outside indi-
viduals, firms and companies for
providing professional and tech-
nical services for transit way and
structure maintenance activities,
and for other buildings, grounds
and equipment maintenance activi-
ties, e.g., industrial and civil
engineers, maintenance training
instructors, etc. |
| Temporary Help | - fees and expenses of outside indi-
viduals and agencies for providing
temporary secretarial, clerical and
other administrative help for use
in the administration of transit
way and structure maintenance and
in the administration of other
buildings, grounds and equipment
maintenance |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 042

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Expense Transfers:

- | | | |
|---|---|---|
| Expense
Reclassification | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 051

Page 1 of 2

FUNCTION NAME: Servicing Revenue Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for servicing revenue vehicles
- washing and cleaning exterior of revenue vehicles
- washing and cleaning interior of revenue vehicles
- hostling revenue vehicles throughout service area
- refueling and adding oil and water to revenue vehicles

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|-------------------------------|--|
| Operators' Salaries and Wages | - revenue vehicle operators' pay for time spent on servicing revenue vehicle activities |
| Other Salaries and Wages | - service managers, supervisors and foremen engaged in overseeing the preparation of revenue vehicles for service (excluding repair work); cleaners, washers, fuelers, oilers and hostlers; secretaries and clerks supporting vehicle servicing activities |

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|---|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in servicing revenue vehicles |
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or on a single job basis for the servicing of revenue vehicles |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 051

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies
Consumed:

- | | |
|---------------------------------|---|
| Other Materials
and Supplies | - cleaning supplies (soap, sponges,
brooms, brushes, cloths, rubber
clothing, etc.) and other materials
used in servicing revenue vehicles |
|---------------------------------|---|

Expense Transfers:

- | | |
|---|--|
| Expense Reclassifi-
cations | - a debit or credit amount composed of
a combined group of object class
expenses (labor, materials, ser-
vices, etc.) which cannot be
segregated by object class for
reporting under this function |
| Capitalization of
Nonoperating costs | - a credit amount composed of a
combined group of object class
expenses (labor, materials, ser-
vices, etc.) in this function which
have been capitalized as property
or transferred to other asset
accounts (receivables, inventory,
etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 061

Page 1 of 3

FUNCTION NAME: Inspection and Maintenance of Revenue
Vehicles

ACTIVITIES INCLUDED:

- inspecting the following revenue vehicle components on a scheduled preventive maintenance basis:
 - engine and transmission
 - fuel system
 - ignition system
 - chassis
 - body, exterior and interior
 - electrical system
 - lubrication system
 - trolleys, pantographs and third rail shoes
 - trucks
 - braking system
 - air-conditioning system
- performing minor repairs to the above-listed revenue vehicle components
- changing lubrication fluids
- replacing minor repairable units of the above-listed revenue vehicle components
- making road calls to service revenue vehicle breakdowns
- towing and shifting revenue vehicles to maintenance facilities
- rebuilding and overhauling repairable components
- performing major repairs on revenue vehicles on a scheduled or unscheduled basis. This work is generally done in the following facilities:
 - machine shop
 - sheet metal shop
 - welding and blacksmith shop
 - body and paint shop
 - brake shop
 - unit rebuild shop
 - glass shop
 - upholstery shop
 - woodworking shop
- replacing major repairable units of revenue vehicles, including engines, transmissions, traction motors and air conditioners

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 061

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | | |
|----------------------------------|---|--|
| Operators' Salaries
and Wages | - | revenue vehicle operators' pay for time spent on inspection and maintenance of revenue vehicle activities |
| Other Salaries and
Wages | - | working supervisors, foremen, leadmen, inspectors, servicemen, apprentices, greasers, mechanics, welders, major component repairmen, electricians, benchhands, machinists, coil winders, sheet metal workers, sanders, painters, bodymen, upholsterers, glass installers, carpenters, blacksmiths and others engaged in repair, maintenance and inspection activities for revenue vehicles |

Fringe Benefits:

- | | | |
|---------------------------------|---|---|
| Fringe Benefits
Distribution | - | a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|---|

Services:

- | | | |
|----------------------------------|---|--|
| Contract Maintenance
Services | - | fees and expenses of outside individuals and organizations, under a contract or single job basis, for the inspection, repair and maintenance of revenue vehicles |
|----------------------------------|---|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 061

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies
Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - revenue vehicle minor repair parts (hoses, gaskets, minor body components, lights, controls, belts, springs, seals, fittings, etc.); major repair parts (engines, transmissions, brakes, clutches, major body components, etc.); maintenance materials and supplies (grease, cleaning fluids, small tools, gauges, rags, paint, wood, glass, welding stock, sheet metal, upholstery, etc.) |
|------------------------------|--|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function. |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 062

Page 1 of 2

FUNCTION NAME: Accident Repairs of Revenue Vehicles

ACTIVITIES INCLUDED:

- repairing all damage to revenue vehicles resulting from collisions with stationary or moving objects, floods, accidentally ignited fires, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|---|
| Other Salaries and Wages | - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of accident damage on revenue vehicles |
|--------------------------|---|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|---|
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of accident damage to revenue vehicles |
|-------------------------------|---|

Materials and Supplies Consumed:

- | | |
|------------------------------|---|
| Other Materials and Supplies | - all vehicle repair parts (body parts, engine components, etc.) and materials (paint, wood, glass, metal, etc.) used to restore vehicles to an operating condition |
|------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 062

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Casualty and Liability
Costs:

- | | |
|--|---|
| Premiums for Physical
Damage Insurance | - insurance premiums, applicable to an accounting period, to insure the transit system against loss from collision, fire, theft, flood and similar damage to its revenue vehicles |
| Recoveries of
Physical Damage
Losses | - amounts recovered from insurance companies and third parties for claims of property damage to revenue vehicles |

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifi-
cations | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 071

Page 1 of 2

FUNCTION NAME: Vandalism Repairs of Revenue Vehicles

ACTIVITIES INCLUDED:

- repairing all special damage to revenue vehicles resulting from willful or malicious destruction or defacement

NOTE: Covers work done specifically because of a vandal's act. If repair work is due to be done soon (repaiting) and is speeded up because of the vandalism, charge this repair to Inspection and Maintenance of Revenue Vehicles.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of vandalism damage on revenue vehicles |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|--|
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of vandalism damage to revenue vehicles |
|-------------------------------|--|

Materials and Supplies Consumed:

- | | |
|------------------------------|---|
| Other Materials and Supplies | - all vehicle repair parts (body parts, engine components, etc.) and materials (paint, wood, glass, metal, etc.) used to restore vehicles to an operating condition |
|------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 071

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 081

Page 1 of 2

FUNCTION NAME: Servicing and Fuel for Service Vehicles

ACTIVITIES INCLUDED:

- providing supervision and clerical support for the servicing of service vehicles
- washing and cleaning exterior of service vehicles
- washing and cleaning interior of service vehicles
- hostling service vehicles throughout service area
- refueling and adding oil and water to service vehicles

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - service managers, supervisors, and foremen engaged in overseeing the preparation of service vehicles for operation (excluding repair work); cleaners, washers, fuelers, oilers and hostlers; secretaries and clerks supporting servicing activities for service vehicles |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|--|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical, and other administrative help for use in servicing service vehicles |
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing of service vehicles |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 081

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and SuppliesConsumed:

- | | |
|------------------------------|--|
| Fuel and Lubricants | - gasoline, diesel, propane, lubricating oil, transmission fluid, grease, etc., used to operate service vehicles |
| Tires and Tubes | - rental payments or replacement costs for tires and tubes used on service vehicles |
| Other Materials and Supplies | - cleaning supplies (soap, sponges, brooms, brushes, cloths, rubber clothing, etc.) and other materials used in servicing service vehicles |

Taxes:

- | | |
|--------------------------|---|
| Fuel and Lubricant Taxes | - payments or accruals of excise and sales taxes on purchases of fuel and lubricants for service vehicles |
|--------------------------|---|

Expense Transfers:

- | | |
|--------------------------------------|--|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 091

Page 1 of 3

FUNCTION NAME: Inspection and Maintenance of Service Vehicles

ACTIVITIES INCLUDED:

- inspecting the following service vehicle components on a scheduled preventive maintenance basis:
 - engine and transmission
 - fuel system
 - ignition system
 - chassis
 - body, exterior and interior
 - electrical system
 - trolleys, pantographs, and third rail shoes
 - trucks
 - braking system
 - air-conditioning system
- performing minor repairs to the above listed service vehicle components
- changing lubrication fluids
- replacing minor repairable units of the above listed service vehicle components
- making road calls for service vehicle breakdowns
- towing and shifting service vehicles to maintenance facilities
- rebuilding and overhauling repairable components of service vehicles
- performing major repairs on service vehicles on a scheduled or unscheduled basis. This work is generally done in the following facilities:
 - machine shop
 - sheet metal shop
 - welding and blacksmith shop
 - body and paint shop
 - brake shop
 - unit rebuild shop
 - glass shop
 - upholstery shop
 - woodworking shop
- replacing major repairable units of service vehicles, including engines, transmissions, traction motors, and air conditioners

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 091

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|---|
| Other Salaries and Wages | - working supervisors, foremen, leadmen, inspectors, servicemen, greasers, mechanics, apprentices, welders, major component repairmen, electricians, benchhands, machinists, coil winders, sheet metal works, sanders, painters, bodymen, upholsters, glass installers, carpenters, blacksmiths, and others engaged in garage and shop repair and maintenance activities for service vehicles |
|--------------------------|---|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|---|
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the inspection, repair or maintenance of service vehicles |
|-------------------------------|---|

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - all vehicles repair parts (body parts, engine components, etc.) and materials (paint, wood, glass, metal, etc.) used in the inspection and maintenance of service vehicles |
|------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 091

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 101

Page 1 of 2

FUNCTION NAME: Maintenance of Vehicle Movement Control Systems

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of vehicle movement control equipment including radios, roadway phones, monitor units, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|---|
| Other Salaries and Wages | - working supervisors, foremen, leadmen electronics technicians, radio-telephone repairmen and others engaged in the repair and maintenance of vehicle movement control equipment |
|--------------------------|---|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------|--|
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of vehicle movement control system components |
|-------------------------------|--|

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of vehicle movement control systems |
|------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 101

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 111

Page 1 of 2

FUNCTION NAME: Maintenance of Fare Collection and Counting
Equipment

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of fare collection and counting equipment (fare boxes, vaults, counters, changers, sorters, etc.)

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- working supervisors, foremen, leadmen, mechanics, cleaners, handymen, servicemen and others engaged in the repair and maintenance of fare collection and counting equipment

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of fare collection and counting equipment

Materials and Supplies
Consumed:

Other Materials
and Supplies

- repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of fare collection and counting equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 111

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 121

Page 1 of 2

FUNCTION NAME: Maintenance of Roadway and Track

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing, clearing and replacing all components of roadway and track

OBJECT CLASS EXPENSES INCLUDED:

Labor:Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, repair crewmen and others engaged in the repair and maintenance of roadway and track (sanding, removing snow, sweeping, scraping, etc.)

Fringe Benefits:Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of roadway and track components

Materials and Supplies
Consumed:Other Materials
and Supplies

- repair parts (rails, ties, ballast, etc.), maintenance material (sand, oil, salt, etc.) and other related materials and supplies used to clean, maintain and repair components of roadway and track

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 121

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 122

Page 1 of 2

FUNCTION NAME: Maintenance of Structures, Tunnels, Bridges
and Subways

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of structures, tunnels, bridges and subways

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, repair crews, carpenters, custodians, painters and others engaged in the repair and maintenance of transit way structures, tunnels, bridges and subways

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of structures, tunnels, bridges and subways

Materials and Supplies Consumed:

Other Materials
and Supplies

- repair and maintenance materials (wood, steel, paint, etc.) and other related materials and supplies used to clean, maintain and repair components of structures, tunnels, bridges and subways

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 122

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function. |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 123

Page 1 of 2

FUNCTION NAME: Maintenance of Passenger Stations

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of passenger station buildings and equipment
- providing custodial services for passenger station buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, mechanics, servicement, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers and others engaged in the repair and maintenance of passenger station buildings, grounds and equipment

Fringe Benefits:Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of passenger stations

Custodial Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for passenger station buildings and grounds

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 123

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies
Consumed:

- | | |
|---------------------------------|---|
| Other Materials
and Supplies | - repair parts, maintenance materials,
janitorial supplies and other
related materials and supplies used
to clean, maintain and repair com-
ponents of passenger stations |
|---------------------------------|---|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifi-
cations | - a debit or credit amount composed of
a combined group of object class
expenses (labor, materials, ser-
vices, etc.) which cannot be
segregated by object class for
reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a
combined group of object class ex-
penses (labor, materials, services,
etc.) in this function which have
been capitalized as property or
transferred to other asset accounts
(receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 124

Page 1 of 2

FUNCTION NAME: Maintenance of Operating Station Buildings,
Grounds and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of operating station buildings and equipment
- providing custodial services for operating station buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers and others engaged in the repair and maintenance of operation station buildings, grounds and equipment

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of operating station buildings, grounds and equipment

Custodial Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for operating station buildings and grounds

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 124

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - repair parts, maintenance materials,
janitorial supplies and other
related materials and supplies used
to clean, maintain and repair com-
ponents of operating station
buildings, grounds and equipment |
|---------------------------------|--|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifi-
cations | - a debit or credit amount composed of
a combined group of object class
expenses (labor, materials, ser-
vices, etc.) which cannot be segre-
gated by object class for reporting
under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a com-
bined group of object class
expenses (labor, materials, ser-
vices, etc.) in this function which
have been capitalized as property or
transferred to other asset accounts
(receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 125

Page 1 of 2

FUNCTION NAME: Maintenance of Garage and Shop Buildings,
Grounds and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of garage and shop buildings and equipment
- providing custodial services for garage and shop buildings and grounds

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers and others engaged in the repair and maintenance of garage and shop buildings, grounds and equipment

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of garage and shop buildings, grounds and equipment

Custodial Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for garage and shop buildings and grounds

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 125

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - repair parts, maintenance materials,
janitorial supplies and other
related materials and supplies used
to clean, maintain and repair com-
ponents of garage and shop
buildings, grounds and equipment |
|---------------------------------|--|

Expense Transfers:

- | | |
|---|--|
| Expense Reclassifi-
cations | - a debit or credit amount composed of
a combined group of object class
expenses (labor, materials, ser-
vices, etc.) which cannot be segre-
gated by object class for reporting
under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a com-
bined group of object class
expenses (labor, materials, ser-
vices, etc.) in this function which
have been capitalized as property
or transferred to other asset
accounts (receivables, inventory,
etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 126

Page 1 of 2

FUNCTION NAME: Maintenance of Communication Systems

ACTIVITIES INCLUDED:

- inspecting, cleaning, repairing and replacing all components of communication systems (office telephone, public address units, etc.), other than those devoted to the vehicle movement control function, which are included in Maintenance of Vehicle Movement Control Systems.

OBJECT CLASS EXPENSES INCLUDED:

Labor:Other Salaries and
Wages

- working supervisors, foremen, leadmen, electricians, servicemen, cleaners, electronics technicians, mechanics, utilitymen, inspectors, and others engaged in the repair and maintenance of general communication equipment

Fringe Benefits:Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of general communication system components

Materials and Supplies
Consumed:Other Materials
and Supplies

- repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of general communication system equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 126

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 127

Page 1 of 2

FUNCTION NAME: Maintenance of General Administration Buildings,
Grounds and Equipment

ACTIVITIES INCLUDED:

- inspecting, repairing and replacing components of buildings and equipment used for general administration
- providing custodial services for buildings and grounds used for general administration

NOTE: Maintaining data processing facilities should be included under the Data Processing function

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- working supervisors, foremen, leadmen, inspectors, mechanics, servicemen, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, groundskeepers, and others engaged in the repair and maintenance of general administration buildings, grounds and equipment

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of general administration buildings, grounds and equipment

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 127

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED:

Services (Cont'd):

- | | |
|--------------------|---|
| Custodial Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, providing janitorial and other cleaning services for general administration buildings and grounds |
|--------------------|---|

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - repair parts, maintenance materials, janitorial supplies and other related materials and supplies used to clean, maintain and repair components of general administration buildings, grounds and equipment |
|------------------------------|--|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 128

Page 1 of 2

FUNCTION NAME: Accident Repairs of Buildings, Grounds and
Equipment

ACTIVITIES INCLUDED:

- repairing all damage to buildings, grounds and equipment
resulting from collisions with stationary or moving
objects, floods, accidentally ignited fires, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- all direct and indirect maintenance
and administrative labor actually
expended on or allocated to the
repair of accident damage on build-
ings, grounds and equipment

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe
benefits based on labor amounts in
this function

Services:

Contract Maintenance
Services

- fees and expenses of outside individ-
uals and organizations, under a
contract or single job basis, for
the repair of accident damage to
buildings, grounds and equipment

Materials and Supplies
Consumed:

Other Materials
and Supplies

- all repair parts and materials
(paint, wood, glass, metal, etc.)
used to restore buildings, grounds
and equipment from accident damage

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 128

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED:

Casualty and Liability
Costs:

- | | |
|--|---|
| Premiums for Physical
Damage Insurance | - insurance premiums, applicable to an accounting period, to insure the transit system against loss from collision, fire, theft, flood and similar damage to its buildings, grounds and equipment |
| Recoveries of
Physical Damage
Losses | - amounts recovered from insurance companies and third parties for claims of property damage to buildings, grounds and equipment |

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifi-
cations | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 131

Page 1 of 2

FUNCTION NAME: Vandalism Repairs of Buildings, Grounds and
Equipment

ACTIVITIES INCLUDED:

- repairing all special damage to buildings, grounds and equipment resulting from willful or malicious destruction or defacement

NOTE: Covers work done specifically because of a vandal's act. If repair would be done soon (repairing) and is speeded up because of the vandalism, charge this repair to the appropriate normal maintenance function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|-----------------------------|--|
| Other Salaries and
Wages | - all direct and indirect maintenance and administrative labor actually expended on or allocated to the repair of vandalism damage on buildings, grounds and equipment |
|-----------------------------|--|

Fringe Benefits:

- | | |
|---------------------------------|---|
| Fringe Benefits
Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- | | |
|----------------------------------|--|
| Contract Maintenance
Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the repair of vandalism damage to buildings, grounds and equipment |
|----------------------------------|--|

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - all repair parts and materials (paint, wood, glass, metal, etc.) used to restore buildings, grounds and equipment to operating condition |
|---------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 131

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 141

Page 1 of 3

FUNCTION NAME: Operation and Maintenance of Electric Power
Facilities

ACTIVITIES INCLUDED:

- supervising, monitoring and operating power generation and distribution facilities
- inspecting, cleaning, repairing and replacing all components of electric power generation and distribution facilities and equipment (including third rail and overhead lines)

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- managers, supervisors, foremen, operators, monitors, clerks and others directly engaged in the generation and distribution of electric power, working supervisors, foremen, leadmen, inspectors, mechanics, carpenters, plumbers, electricians, custodians, painters, janitors, utilitymen, handymen, servicemen, and others engaged in the repair and maintenance of electric power generation and distribution facilities

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Professional and
Technical Services

- fees and expenses of outside individuals, firms and companies for providing professional and technical services for generation and distribution of electric power, e.g., electrical engineers, mechanical engineers, etc.

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 141

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|-------------------------------|---|
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair of maintenance of components of electric power generation and distribution facilities |
|-------------------------------|---|

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - repair parts, maintenance materials and other related materials and supplies used to clean, maintain and repair components of electric power generation and distribution equipment |
|------------------------------|--|

Utilities:

- | | |
|------------------|--|
| Propulsion Power | - cost of electric power purchased from an outside organization to propel vehicles |
|------------------|--|

Taxes:

- | | |
|----------------------|--|
| Electric Power Taxes | - payments on accruals of utility taxes for the cost of electric power used to propel vehicles |
|----------------------|--|

Expense Transfers:

- | | |
|----------------------------|--|
| Function Reclassifications | - a credit amount representing the total costs of this function to be distributed to Function 031 - Revenue Vehicle Operation and Function 181 - General |
|----------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 141

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers
(Cont'd):

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

Leases and Rentals:

- | | |
|--|--|
| Power Generation and Distribution Facilities | - payments or accruals for the lease or rental of land, buildings, office equipment and furnishings and other machinery and equipment used only in generation and distribution of electric power |
|--|--|

Depreciation and
Amortization:

- | | |
|--|--|
| Power Generation and Distribution Facilities | - a depreciation on buildings, office equipment and furnishings and other machinery and equipment used only in generation and distribution of electric power |
|--|--|

FUNCTION DEFINITION SHEET

FUNCTION NO. 145

Page 1 of 2

FUNCTION NAME: Preliminary Transit System Development

ACTIVITIES INCLUDED:

- researching transit technology
- researching service area to determine:
 - which transit technology to apply
 - route configurations
 - service level requirements
- conducting hearings and meetings with various interest groups to identify their perceived needs and to expose planning concepts for discussion
- developing construction project management capability
- performing preliminary design and engineering work on major construction projects.

NOTE: This function covers the expenses associated with performing these activities prior to the time when a firm commitment to construction is made. Costs of this nature incurred after the commitment to construct is made would be capitalized.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|---|
| Other Salaries and Wages | - all direct and indirect labor actually expended on or allocated to the preliminary development of a transit system. |
|--------------------------|---|

Fringe Benefits:

- | | |
|------------------------------|--|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function. |
|------------------------------|--|

Services:

- | | |
|-------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for performing preliminary development activities |
|-------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 145

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|---|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services of the nature of the above preliminary development activities. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical, and other administrative help of the nature of the above preliminary development activities. |

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials and
Supplies | - all parts and materials (paint, wood, glass, metal, etc.) used in the preliminary development of a transit system. |
|---------------------------------|--|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function, e.g., an overhead distribution charge. |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, work-in-progress, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 151

Page 1 of 3

FUNCTION NAME: Ticketing and Fare Collection

ACTIVITIES INCLUDED:

- providing supervision and clerical support for fare collection and counting activities
- printing tickets, transfers, tokens, passes, etc.
- distributing, selling and collecting tickets, tokens, etc.
- controlling tickets, tokens, etc., in custody of sales agents
- pulling vaults from fare collection devices
- transporting cash to counting facilities
- counting cash, transfers, tokens, etc.
- destroying used tickets and transfers
- providing security for the fare collection process
- auditing and controlling fare collection, including reconciling registration readings to cash collections

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|-------------------------------|--|
| Operators' Salaries and Wages | - revenue vehicle operators' pay for time spent on ticketing and fare collection activities |
| Other Salaries and Wages | - managers, treasurers, cashiers, department heads and supervisors engaged in supervising ticketing and fare collection activities; secretaries and clerk-typists supporting supervision; agents distributing, selling and collecting fares; printers and other machine operators producing tickets, tokens, etc.; people controlling and servicing sales outlets; vault pullers, sorters, money counters and cash clerks, security men on vehicles and at collection and counting areas; vehicle drivers transporting money to counting facilities and banks; accounting and control clerks auditing and monitoring fare sales, collection and counting activities; fare registration reconciliation clerks |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 151

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Fringe Benefits:

- | | |
|---------------------------------|---|
| Fringe Benefits
Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

Services:

- | | |
|--|--|
| Management Service
Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of ticketing and fare collection |
| Professional and
Technical Services | - fees, commissions, and expenses of outside individuals, firms and companies for providing professional and technical services for ticketing and fare collection activities, e.g., fare collection security men and truck drivers, fare counting and depositing services, fare sales outlets and agents, collection and counting efficiency consultants and engineers, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in ticketing and fare collection activities |

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - tickets, tokens, passes, transfers, refund chits, etc. |
|---------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 151

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

Leases and Rentals:

- | | |
|--|--|
| Revenue Collection and Processing Facilities | - payments and accruals for the lease or rental of land, buildings and office furniture and equipment used exclusively in revenue collection and processing; fare boxes, vaults, sorters, counters and other similar equipment used in revenue collection and processing |
|--|--|

Depreciation and Amortization:

- | | |
|--|---|
| Revenue Collection and Processing Facilities | - depreciation on buildings and office furniture and equipment used exclusively in revenue collection and processing; fare boxes, vaults, sorters, counters and other similar equipment used in revenue collection and processing |
|--|---|

FUNCTION DEFINITION SHEET

FUNCTION NO. 161

Page 1 of 2

FUNCTION NAME: System Security

ACTIVITIES INCLUDED:

- providing supervision and clerical support for security activities
- patrolling revenue vehicles and passenger stations during revenue operations
- patrolling and controlling access to yards, buildings and structures
- monitoring security devices such as closed circuit TV, alarm systems, etc.
- reporting breaches of security

NOTE: Security activities associated with the fare collection and counting process should be included as part of the Ticketing and Fare Collection function

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - security managers and supervisors engaged in supervising system-wide security; secretaries and clerks supporting security supervision; policemen, special agents, watchmen, patrolmen, inspectors and others engaged in providing overall security |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of system security |
|-------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 161

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|-------------------|--|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in system security activities |
| Security Services | - fees and expenses of outside organizations furnishing security personnel (watchmen, patrolmen, special agents, etc.) or equipment (monitoring devices, alarm systems, etc.) to provide transit system security |

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - security uniforms, badges, ammunition, special forms, etc. |
|------------------------------|--|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 162

Page 1 of 3

FUNCTION NAME: Customer Services

ACTIVITIES INCLUDED:

- providing supervision and clerical support for public information and customer relations activities
- selling and arranging for the provision of charter services
- providing route information in passenger stations and at other points along the transit way
- providing telephone information service
- handling customer complaints
- administering a lost and found operation

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|----------------------------------|---|
| Operators' Salaries
and Wages | - revenue vehicle operators' pay for time spent on customer service activities |
| Other Salaries and
Wages | - managers, department heads and supervisors engaged in supervising customer service activities; charter service managers, salesmen and staff workers; people manning route information booths and stands; telephone information operators and clerks; employees staffing a lost and found department; people engaged in designing, producing and distributing system maps and timetables |

Fringe Benefits:

- | | |
|---------------------------------|---|
| Fringe Benefits
Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|---------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 162

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd)

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of customer services |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for customer service activities, e.g., telephone information consultants, printers for charter materials, timetables, system maps, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in customer services activities |

Materials and Supplies Consumed:

- | | |
|------------------------------|---------------------------------|
| Other Materials and Supplies | - timetables, system maps, etc. |
|------------------------------|---------------------------------|

Utilities:

- | | |
|---------------------------------------|---|
| Utilities Other Than Propulsion Power | - telephone charges incurred as a result of providing telephone information service |
|---------------------------------------|---|

Expense Transfers:

- | | |
|---------------------------|--|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
|---------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 162

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers (Cont'd):

- | | |
|---|---|
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |
|---|---|

FUNCTION DEFINITION SHEET

FUNCTION NO. 163

Page 1 of 3

FUNCTION NAME: Promotion

ACTIVITIES INCLUDED:

- providing supervision and clerical support for promotion activities
- media relations including preparing and distributing press releases
- designing, producing and distributing promotional material, e.g., posters, decals, photographs, leaflets, newspaper mats, etc.
- designing and implementing, with or without outside agency assistance, programs for advertising and promoting the use of transit service

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- marketing and advertising managers, public information directors and other supervisors and department heads engaged in directing and supervising promotion activities; secretaries and clerks supporting supervision of promotion; design and layout artists, news writers and editors, mass media and public relations representatives; printers and machine operators producing promotional material

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit supervision and management of promotion

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 163

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|---|
| Advertising Fees | - fees, commissions and expenses of an outside advertising agency for the development and production of advertising campaigns and other promotional material |
| Professional and
Technical Services | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in promotion activities |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in promotion activities |

Materials and Supplies
Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - leaflets, posters, mats, decals, display items, photographs, and similar materials and supplies used in promotion activities |
|---------------------------------|--|

Miscellaneous Expense:

- | | |
|---------------------------------|--|
| Advertising/
Promotion Media | - media fees and expenses for advertising space in newspapers and periodicals, billboards, radio, television, etc. |
|---------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 163

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers:

- | | | |
|--------------------------------------|---|---|
| Expense Reclassifications | - | a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 164

Page 1 of 2

FUNCTION NAME: Market Research

ACTIVITIES INCLUDED:

- providing supervision and clerical support for research activities
- conducting consumer behavior research and transit service demand surveys to help define new routes, revisions to existing routes, etc.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - directors, managers, supervisors and department heads engaged in directing and supervising transit market research activities; secretaries and clerks supporting supervision activities; customer and market researchers |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of market research |
| Advertising Fees | - fees and expenses of an outside advertising agency for providing professional and technical services for market research activities |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 164

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|---|--|
| Professional and
Technical
Services | - fees and expenses of outside individuals, firms, and companies for providing professional and technical services for market research activities, e.g., consumer research consultants, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in market research activities |

Expense Transfers:

- | | |
|---|---|
| Expense
Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 165

Page 1 of 3

FUNCTION NAME: Injuries and Damages

ACTIVITIES INCLUDED:

- providing supervision and clerical support for injury and damage activities
- insuring the transit system against liability losses
- receiving injury and damage claims filed against the transit system
- investigating accidents to determine liability
- negotiating settlements of public liability cases
- making payments in settlement of liability cases
- defending public liability cases in court
- accumulating accident and liability claim statistics

OBJECT CLASS EXPENSES INCLUDED:

Labor:Other Salaries and
Wages

- managers, department heads and supervisors engaged in supervising injuries and damages activities; secretaries and clerks supporting administration and supervision; negotiators, lawyers, claims adjusters, investigators, special agents and photographers; statisticians and clerks accumulating and maintaining claims and accidents data

Fringe Benefits:Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit supervision and management of injuries and damages

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 165

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|--|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for injuries and damages activities, e.g., witnesses, attorneys, claims agents and adjustors, investigators, photographers, doctors, hospitals, ambulances, nurses, courts, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in injuries and damages activities |

Casualty and Liability
Costs:

- | | |
|--|---|
| Premiums for Public
Liability and
Property Damage
Insurance | - insurance premiums, applicable to an accounting period, to insure the transit system against loss from liability for acts which cause damage to other persons or property |
| Payouts for Uninsured
Public Liability
and Property Damage
Settlements | - payments or accruals of actual liability to others arising from culpable acts of the transit system which are not covered by public liability and property damage insurance |
| Provision for
Uninsured Public
Liability and Prop-
erty Damage
Settlements | - periodic estimates of liability to others arising from culpable acts of the transit system which are not covered by public liability and property damage insurance |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 165

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Casualty and LiabilityCosts (Cont'd):

- | | | |
|---|---|--|
| Payouts for Insured
Public Liability
and Property Damage
Settlements | - | payments or accruals of actual
liability to others arising
from culpable acts of the
transit system which are covered
by public liability and property
damage insurance |
| Recoveries of Public
Liability and
Property Damage
Settlements | - | amounts recovered from insurance
companies to indemnify the transit
system for acts giving rise to
liability for damage to other
persons or property |

Expense Transfers:

- | | | |
|---|---|--|
| Expense Reclassifi-
cations | - | a debit or credit amount composed
of a combined group of object
class expenses (labor, materials,
services, etc.) which cannot be
segregated by object class for
reporting under this function |
| Capitalization of
Nonoperating Costs | - | a credit amount composed of a com-
bined group of object class
expenses (labor, materials, ser-
vices, etc.) in this function
which have been capitalized as
property or transferred to other
asset accounts (receivables,
inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 166

Page 1 of 2

FUNCTION NAME: Safety

ACTIVITIES INCLUDED:

- providing supervision and clerical support for a system safety program
- providing safety-first and other campaigns among employees or the public for the purpose of preventing accidents and damages
- compiling and maintaining safety statistics

NOTE: The cost of those items considered to be the normal safety responsibility of the transit system (safety glasses, shoes, hats, etc.) should be included under its appropriate function (Maintenance, Servicing, etc.) and not as part of the safety function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- managers, directors, and department heads engaged in directing, conducting, and supervising a system safety program; secretaries and clerks supporting safety activities; safety instructors, statisticians, and others engaged in implementing system safety policies and procedures

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit supervision and management of safety programs

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 166

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|--|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for safety activities, e.g., safety consultants, inspectors, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of safety activities |

Materials and Supplies Consumed:

- | | |
|---------------------------------|--|
| Other Materials
and Supplies | - general safety materials and supplies (training aids, posters, forms, etc.) used in the administration of a system-wide safety program |
|---------------------------------|--|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 167

Page 1 of 2

FUNCTION NAME: Personnel Administration

ACTIVITIES INCLUDED:

- providing supervision and clerical support for personnel activities
- maintaining employment history records
- recruiting, interviewing, testing, screening and giving medical examinations to prospective employees
- administering fringe benefit, medical, welfare, pension job evaluation, performance evaluation, promotion and other related programs
- conducting orientation programs
- providing supervisory and management training
- researching labor relations issues
- negotiating labor contracts
- administering low level grievances
- administering a workmen's compensation program

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- managers, directors, supervisors, and department heads engaged in administering and supervising personnel activities; secretaries and clerk-typists supporting personnel administration; recruiters, interviewers, testers, counselors, reviewers and examiners; employee welfare representatives, analysts, technicians and clerks; medical directors, nurses and first-aid assistants; job and performance evaluation analysts, orientation and training instructors, employment history record clerks, labor relations researchers, negotiators and grievance administrators

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 167

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- | | |
|-------------------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of personnel administration |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for personnel administration activities, e.g., employment agencies, personnel consultants, testing services, training instructors, labor relations firms, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in the administration of personnel activities |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 168

Page 1 of 2

FUNCTION NAME: General Legal Services

ACTIVITIES INCLUDED:

- supervising and providing clerical support for general legal service activities
- performing legal services other than those concerned with public liability claims for injuries and damages

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - managers, directors and department heads engaged in administering and supervising general legal activities; secretaries and clerks supporting administration and supervision; attorneys, regulatory specialists, researchers, legal clerks and others providing general legal services to the transit system |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of general legal services |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general legal activities, e.g., attorneys, courts, witnesses, etc. |

FUNCTION DEFINITION SHEET (Contd)

FUNCTION NO. 168

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|----------------|---|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general legal services |
|----------------|---|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 169

Page 1 of 3

FUNCTION NAME: General Insurance

ACTIVITIES INCLUDED:

- providing supervision and clerical support for insurance activities other than public liability
- insuring the transit system against losses other than public liability (fidelity, fire, accident, etc.)
- preparing, submitting and pursuing insurance claims for losses other than public liability

NOTE: Insurance activities involved with public liability should be included under the Injuries and Damages function.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- managers, supervisors, and department heads engaged in administering and supervising a general insurance program; secretaries and clerk-typists supporting general insurance administration; claims adjusters, investigators, researchers, special agents, statisticians and clerks accumulating and maintaining claims and other general insurance information

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit supervision and management of general insurance programs

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 169

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|---|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general insurance activities, e.g., claims adjusters, appraisers, investigators, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general insurance activities |

Casualty and Liability
Costs:

- | | |
|---|---|
| Premiums for Other
Corporate
Insurances | - insurance premiums, applicable to an accounting period, to insure the transit system from losses against other than damage to its property or liability for its culpable acts, e.g., fidelity bonds, business records insurance, etc. |
| Other Corporate
Losses | - charges for actual losses resulting from events covered by the other corporate insurances. |
| Recoveries of Other
Corporate Losses | - amounts recovered from insurance companies for other corporate insurance claims |

Expense Transfers:

- | | |
|---------------------------|--|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
|---------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 169

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers (Cont'd):

- | | |
|---|---|
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined
group of object class expenses
(labor, materials, services, etc.)
in this function which have been
capitalized as property or trans-
ferred to other asset accounts
(receivables, inventory, etc.) |
|---|---|

FUNCTION DEFINITION SHEET

FUNCTION NO. 170

Page 1 of 3

FUNCTION NAME: Data Processing

ACTIVITIES INCLUDED:

- providing supervision, training and clerical support for data processing activities
- keypunching and verifying input data
- operating data processing equipment (computers, book-keeping and accounting machines, unit record equipment, etc.)
- designing data processing applications
- programming and testing data processing applications
- controlling and distributing output data
- maintaining data processing equipment

OBJECT CLASS EXPENSES INCLUDED:

Labor:Other Salaries and
Wages

- managers, supervisors and department heads engaged in supervising data processing activities; secretaries and clerk-typists supporting data processing supervision; operators of computers, book-keeping and accounting machines, unit record and other data processing equipment; keypunch operators and verifiers; system analysts and programmers; data processing input and output control clerks; servicemen and other repair people responsible for maintaining data processing equipment

Fringe Benefits:Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 170

Page 2 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of data processing |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for data processing activities, e.g., training and instruction firms, keypunching, service bureaus, programmers, system analysts, data processing consultants, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in data processing activities |
| Contract Maintenance Services | - fees and expenses of outside individuals and organizations, under a contract or single job basis, for the servicing, repair or maintenance of data processing equipment |

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - punch cards, magnetic tapes, disks, print paper, coding forms, paper tape, magnetic ledger cards, etc. |
|------------------------------|--|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 170

Page 3 of 3

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Leases and Rentals:

- | | |
|-------------------------------|---|
| Data Processing
Facilities | - payments and accruals for the lease or rental of land, buildings, office furniture and equipment used exclusively for data processing activities; computers and peripherals, bookkeeping and accounting machines, unit record and other similar data processing equipment |
|-------------------------------|---|

Depreciation and
Amortization:

- | | |
|-------------------------------|--|
| Data Processing
Facilities | - depreciation on buildings, office furniture and equipment used exclusively for data processing activities; computers and peripherals, bookkeeping and accounting machines, unit record and other similar data processing equipment |
|-------------------------------|--|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 171

Page 1 of 2

FUNCTION NAME: Finance and Accounting

ACTIVITIES INCLUDED:

- supervising, training and clerically supporting the finance and accounting activities
- maintaining general accounting records (general ledger)
- publishing financial statements
- processing payrolls and labor cost distribution
- paying vendors for material and service purchases
- accounting for investments in fixed assets and receivables
- preparing and submitting financial reports to public and regulatory agencies
- investing available cash in short-term securities
- obtaining funds through debt, equity and subsidy financing transactions
- billing charter sales
- budgeting
- performing internal audit of accounting system performance

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|---|
| Other Salaries and Wages | - comptroller, treasurer, supervisors, chief accountants and department heads engaged in supervising finance and accounting activities; secretaries and clerk-typists supporting finance and accounting administration; accountants, bookkeepers and accounting clerks; budget analysts, cost accountants and internal auditors; receipts and labor distribution clerks, property and other fixed assets clerks |
|--------------------------|---|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 171

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Contd):

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of finance and accounting |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for finance and accounting activities, e.g., auditors, brokers, payroll processing services, accounting consultants, investment consultants, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in finance and accounting activities |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 172

Page 1 of 2

FUNCTION NAME: Purchasing and Stores

ACTIVITIES INCLUDED:

- providing supervision and clerical support for purchasing and stores activities
- preparing specifications for materials and supplies
- procuring material and supplies from vendors
- issuing and receiving material and supplies at storage facilities
- delivering materials and supplies to and from requisition points
- maintaining physical control of materials and supplies, including storing, picking and packing
- maintaining inventory control records of materials and supplies, including determining reorder points and order quantities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- managers, directors, supervisors and department heads engaged in administering and supervising purchasing and stores activities; secretaries and clerk-typists supporting purchasing and stores administration; purchasing agents, buyers and specification analysts, storekeepers, stock clerks, shipping and receiving clerks, material handlers and deliverymen; price, kardex, order and inventory control clerks

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

FUNCTION DEFINITION SHEET (Contd)

FUNCTION NO. 172

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services:

- | | |
|-------------------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of purchasing and stores |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for purchasing and stores activities, e.g., inventory control consultants, delivery services, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in purchasing and stores activities |

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 173

Page 1 of 2

FUNCTION NAME: General Engineering

ACTIVITIES INCLUDED:

- providing supervision and clerical support for general engineering activities
- researching available technology for performing transit activities
- preparing specifications for purchasing or constructing capital assets

NOTE: All engineering associated with maintenance of plant and equipment is to be included in the appropriate Maintenance Administration functions.

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - managers, chief engineers, supervisors, and department heads engaged in directing and supervising general engineering activities; secretaries and clerk-typists supporting administration of general engineering; engineers, specification analysts, researchers and draftsmen |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management engineering activities |
|-------------------------|---|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 173

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|--|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for general engineering activities, e.g., engineering consultants, draftsmen, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in general engineering activities |

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 174

Page 1 of 2

FUNCTION NAME: Real Estate Management

ACTIVITIES INCLUDED:

- providing supervision and clerical support for real estate management activities
- researching transit real estate opportunities
- negotiating purchases and sales of transit real estate
- arranging and managing concessionaire contracts

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - managers, directors and department heads engaged in managing transit real estate; secretaries and clerical staff supporting administration of real estate activities |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------------|--|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of real estate activities |
| Professional and Technical Services | - fees, commissions and expenses of outside individuals, firms and companies for providing professional and technical services for real estate management activities, e.g., agents, brokers, appraisers, engineers, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 174

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|----------------|--|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in real estate management activities |
|----------------|--|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 175

Page 1 of 2

FUNCTION NAME: Office Management and Services

ACTIVITIES INCLUDED:

- providing supervision and clerical support for office management and services
- performing general office activities (receptionist, switchboard, etc.)
- printing and distributing office supplies and forms
- processing incoming and outgoing mail
- operating library and central file facilities

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- office managers, supervisors and department heads engaged in supervising office management and services activities; secretaries and clerk-typists supporting administration of office management and services; main receptionists, switchboard operators, messengers, librarians, central file clerks, typing pool stenographers and mailroom workers; printing shop operators and clerks; in-house newspaper writers and publishers; lunch and rest room employees

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit supervision and management of office services

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 175

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|--|---|
| Professional and
Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for office management and services activities, e.g., interior decorators, messenger services, efficiency consultants, forms design services, etc. |
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in office management and services activities |

Materials and Supplies Consumed:

- | | |
|---------------------------------|---|
| Other Materials
and Supplies | - postage, stationery, office forms, pencils and pens, typing supplies, envelopes, paper, waste baskets and other general office materials and supplies |
|---------------------------------|---|

Expense Transfers:

- | | |
|---|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 176

Page 1 of 2

FUNCTION NAME: General Management

ACTIVITIES INCLUDED:

- providing executive assistance and clerical support for general management activities and special projects
- establishing policies for the development and operation of the transit system
- providing top level management for the transit system to implement the development and operation policies

OBJECT CLASS EXPENSES INCLUDED:

Labor:

Other Salaries and
Wages

- directors, general manager, assistant general manager, marine superintendent and operations manager (responsible for maintenance and transportation); administrative analysts, assistants and staff, special projects manager and staff; secretaries and other clerical staff supporting general manager activities

Fringe Benefits:

Fringe Benefits
Distribution

- a pro rata share of total fringe benefits based on labor amounts in this function

Services:

Management Service
Fees

- fees and expenses of an outside management service company for providing continuous transit general management

Professional and
Technical Services

- fees and expenses of outside individuals, firms and companies for providing professional and technical services for general management activities, e.g., transit industry consultants, management consultants, etc.

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 176

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|----------------|---|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in support of general management administration |
|----------------|---|

Expense Transfers:

- | | |
|--------------------------------------|---|
| Expense Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 177

Page 1 of 2

FUNCTION NAME: Planning

ACTIVITIES INCLUDED:

- providing supervision and clerical support for planning activities
- conducting long-range and regional transit planning and analysis

OBJECT CLASS EXPENSES INCLUDED:

Labor:

- | | |
|--------------------------|--|
| Other Salaries and Wages | - directors, managers, supervisors and department heads engaged in directing and supervising planning activities; secretaries and clerks supporting supervision activities; transit analysts and planners; design, layout and graphics specialists |
|--------------------------|--|

Fringe Benefits:

- | | |
|------------------------------|---|
| Fringe Benefits Distribution | - a pro rata share of total fringe benefits based on labor amounts in this function |
|------------------------------|---|

Services:

- | | |
|-------------------------------------|---|
| Management Service Fees | - fees and expenses of an outside management service company for providing continuous transit supervision and management of planning |
| Professional and Technical Services | - fees and expenses of outside individuals, firms and companies for providing professional and technical services for planning activities, e.g., planning consultants, etc. |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 177

Page 2 of 2

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Services (Cont'd):

- | | |
|----------------|--|
| Temporary Help | - fees and expenses of outside individuals and agencies for providing temporary secretarial, clerical and other administrative help for use in planning activities |
|----------------|--|

Expense Transfers:

- | | |
|---|---|
| Expense
Reclassifications | - a debit or credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) which cannot be segregated by object class for reporting under this function |
| Capitalization of
Nonoperating Costs | - a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |

FUNCTION DEFINITION SHEET

FUNCTION NO. 181

Page 1 of 5

FUNCTION NAME: General Function

ACTIVITIES INCLUDED:

NOTE: This function is established as a general category to collect expenses not related to or easily associated with the other prescribed functions in this reporting structure.

OBJECT CLASS EXPENSES INCLUDED:

Services:

- | | |
|----------------|--|
| Other Services | - other fees and expenses, not material in amount to total expenses or easily associated with a prescribed function, of outside individuals and organizations for providing services to the transit system |
|----------------|--|

Materials and Supplies Consumed:

- | | |
|------------------------------|--|
| Other Materials and Supplies | - other materials and supplies used, not significant in amount to total expenses or easily associated with a prescribed function |
|------------------------------|--|

Utilities:

- | | |
|---------------------------------------|--|
| Utilities Other than Propulsion Power | - heat, light, power, water, telephone and other utilities purchased from an outside utility company for purposes other than propelling revenue vehicles |
|---------------------------------------|--|

Taxes:

- | | |
|--------------------|--|
| Federal Income Tax | - tax payments and accruals to the Federal government based on the net income of the transit system |
| State Income Tax | - payments and accruals to the state government(s) based on transit system net income or some other required basis |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 181

Page 2 of 5

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Taxes (Cont'd):

- | | |
|---|--|
| Property Tax | - property tax payments or accruals to state and/or local governments based on a valuation of the property owned by the transit system |
| Vehicle Licensing and Registration Fees | - payments or accruals of fees assessed by Federal, state and local governments for granting authority to operate service vehicles |
| Other | - other payments or accruals of taxes levied by Federal, state and local governments against the transit system (capital stock taxes, city licenses and permits, etc.) |

Purchased Transportation Service:

- | | |
|----------------------------------|---|
| Purchased Transportation Service | - payments or accruals to other transit systems to subsidize their operations of passenger transit services |
|----------------------------------|---|

Miscellaneous Expenses:

- | | |
|------------------------|--|
| Dues and Subscriptions | - membership fees and dues in trade, technical, professional and other industry associations (APTA, AICPA, etc.); subscriptions for newspapers, trade journals, technical manuals and other periodicals |
| Travel and Meetings | - transportation fares and allowances of transit system employees and related officials; food and lodging; registration fees and related expenses of attending industry conferences (APTA, etc.) and other business meetings |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 181

Page 3 of 5

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Miscellaneous Expenses
Cont'd):

- | | | |
|-------------------------------------|---|---|
| Bridge, Tunnel and
Highway Tolls | - | fees paid for use of bridges, tunnels,
highways and similar facilities |
| Entertainment
Expense | - | expenses incurred by transit system
employees and related officials for
participation in nonoperating
activities |
| Charitable
Donations | - | contributions to charitable organiza-
tions made by the transit system |
| Fines and Penalties | - | payments made to cover the cost of
fines and penalties incurred by the
transit system |
| Bad Debt Expense | - | revenue earned by the transit system
which the system determines is
uncollectible |
| Other Miscellaneous
Expenses | - | expenses incurred that cannot be
identified with any other expense
account |

Expense Transfers:

- | | | |
|---------------------------------|---|---|
| Function Reclassifi-
cations | - | a debit amount representing that por-
tion of the total Operation and
Maintenance of Electric Power
Facilities (Function 141) costs not
attributable to the operation of
revenue vehicles |
| Expense Reclassifi-
cations | - | a debit or credit amount composed of
a combined group of object class
expenses (labor, materials, ser-
vices, etc.) which cannot be
segregated by object class for
reporting under this function |

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 181

Page 4 of 5

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Expense Transfers
Cont'd):

- | | | |
|---|---|---|
| Capitalization of
Nonoperating Costs | - | a credit amount composed of a combined group of object class expenses (labor, materials, services, etc.) in this function which have been capitalized as property or transferred to other asset accounts (receivables, inventory, etc.) |
|---|---|---|

Interest Expense:

- | | | |
|---|---|---|
| Interest on Long-Term Debt Obligations | - | charges for the use of borrowed capital on a long-term basis employed in the operation of the transit system |
| Interest on Short-Term Debt Obligations | - | charges for the use of borrowed capital on a short-term basis employed in the operation of the transit system |

Leases and Rentals:

- | | | |
|---|---|--|
| Service Vehicles | - | payments or accruals for the lease or rental of service vehicles |
| Other General Administration Facilities | - | payments and accruals for the lease or rental of land, buildings, furnishings, office equipment (typewriters, postage machines, reproduction machines, etc.) and other similar equipment used in general administration activities |

Depreciation and
Amortization:

- | | | |
|------------------|---|----------------------------------|
| Service Vehicles | - | depreciation on service vehicles |
|------------------|---|----------------------------------|

FUNCTION DEFINITION SHEET (Cont'd)

FUNCTION NO. 181

Page 5 of 5

OBJECT CLASS EXPENSES INCLUDED (Cont'd):

Depreciation and
Amortization (Cont'd):

Other General
Administration
Facilities

- depreciation on buildings, furnishings, office equipment (typewriters, postage machines, reproduction machines, etc.) and other similar equipment used in general administration activities

Amortization of
Intangibles

- amortization of organization costs, franchises, patents, and other types of intangible assets of the transit system

Expense Definitions

7.5 Definitions of Operators' Wages Categories

This section presents definitions for the classification of operators' wages recorded in expense object class 501.01. These data are a Section 15 requirement for transit systems operating over 25 vehicles.

The uniform system of accounts and records described herein provides for the analysis of the wages paid to operators in two different ways. The analysis provided by distributing operators' wages to functions focuses on the application of labor, i.e., the major activities that were undertaken through the performance of labor. The analysis provided by distributing operators' wages to the categories defined below focuses primarily on the components of pay time and allowances as specified in labor contracts. The major accounts are defined first, then the detailed accounts within each major account are defined.

1. Operating Time includes: time involved in operating line service in accordance with published operating schedules, regardless of whether the run is performed by a regularly assigned operator or an extra board operator; time involved in operating line service that is added to the published operating schedule in order to meet abnormal demand (such work will always be an extra piece assigned to an available operator rather than covered in an operator sign up); time involved in operating noncontract service to and from sports events, unscheduled shopper runs, etc.; time involved in operating service for which the pickup and discharge points and patrons of the service are specified by a charterer/contractor.

2. Nonoperating Paid Work Time is the time for which operators are paid for being on the job in a capacity other than operating, or making preparations for the immediate operation of, a revenue vehicle. It does not include pay for nonwork time (e.g., vacation, illness, bereavement, etc.); this time is covered under fringe benefit reporting.

OPERATING TIME CATEGORIES

1.01. Report Time (pull out) covers pay for time allowed an operator to report to the dispatcher, obtain instructions for the run, locate the vehicle he is to operate and depart the operating station to undertake the run. If report time and turn-in time (1.02) are not segregated in the labor agreement, a reasonable allocation should be made between 1.01 and 1.02.

- 1.02. Turn-in Time (pull in) covers pay for time allowed an operator to report the conclusion of a piece of work to the dispatcher.
- 1.03. Travel Time covers pay for time allowed an operator to travel between the operating station and the point where the operator relieves/is relieved by another operator.
- 1.04. Platform Time - Line Service covers pay for time during which an operator operates the revenue vehicle, either in line service or in deadheading, and lays over in the vehicle at a rest point.
- 1.05. Platform Time - Charter and Special Service covers pay for time during which an operator operates the revenue vehicle for charter, contract, and special noncontract service, or is deadheading or laying over as a result of such service.
- 1.06. Intervening Time covers pay for the time between any two pieces of a run that is made up of more than two pieces.
- 1.07. Paid Breaks and Meal Allowances covers pay for break time other than platform layover time and intervening time, which are covered in items 1.04 through 1.06, and allowances for company-paid meals.
- 1.08. Minimum Guarantee for Call Out covers pay for time beyond that associated with the performance of a work piece which an operator has been called out to perform in order to bring the total amount of time paid up to a guaranteed minimum for the call out.
- 1.09. Minimum Guarantee - Daily covers pay for the time that must be added to a run in order to make the run total a minimum number of hours for a day, or in order to make a work piece equal the minimum number of hours for a work piece.
- 1.10. Minimum Guarantee - Weekly covers pay for the time that must be added to an operator's time to guarantee him a minimum number of pay hours for a weekly, biweekly, or semimonthly pay period.
- 1.11. Overtime Premium - Scheduled is the bonus above straight-time pay for hours scheduled and worked in excess of a specified number of hours per day or per week. For example, if the normal day were eight hours, work pieces totaling nine hours for the day would yield one hour of overtime premium.

- 1.12. Overtime Premium - Unscheduled is the bonus above straight-time pay for hours not scheduled but worked, in excess of a specified number of hours per day or per week. This includes overtime resulting from an employee working on his scheduled day off.
- 1.13. Spread-Time Premium is the bonus above straight-time pay for hours worked after a specified number of hours from the start of the operator's day. For example, if the spread limit were ten hours, an operator who works two four-hour pieces with an intervening three-hour break would earn one hour of spread-time premium. His run is spread over an eleven-hour period, so the eleventh hour is subject to the spread-time premium. (Since his work pieces added to only eight hours, none of his pay is subject to overtime premium.)
- 1.14. Shift Premiums cover bonuses for working during times of the day that are subject to special pay differentials.
- 1.15. Other Premiums cover bonuses for special operating situations not covered by overtime, spread-time and shift premiums. This is not to include holiday and other fringe benefits listed in Section 7.2, object class 502.

NONOPERATING PAID WORK TIME CATEGORIES

- 2.01. Instructor Premium for Operator Training covers bonuses paid to operators serving as instructors to new operators. The base pay of such operators is charged to "platform time" (1.04) if the training is being conducted on a vehicle operating in line service, or to "other time spent in transportation administration" (2.08) for other instruction time.
- 2.02. Student Training Time covers pay for new operators who are being trained to operate revenue vehicles. If a "student" is operating a revenue vehicle alone in line service, then his base pay is charged to "platform time" (1.04).
- 2.03. Accident Reporting Time covers pay for the time allowed an operator to complete and file the forms necessary to report an accident.
- 2.04. Witness Time covers pay for the time allowed an operator to appear as a witness in cases involving revenue vehicle operation.

- 2.05. Stand-by Time covers pay for the time an operator spends at the operating station, at the transit system's direction, awaiting assignment of a piece of work. This time is called show-up time or protection time by some transit systems.
- 2.06. Time Spent on Union Functions covers pay for certain operators for time they are allowed to spend in conducting union business.
- 2.07. Run Selection Time covers pay for time allowed to sign up for runs.
- 2.08. Other Time Spent in Transportation Administration covers pay for operators performing other transportation administration function activities (see Function Definition Sheet #011) on a temporary basis.
- 2.09. Time Spent in Revenue Vehicle Movement Control covers pay for operators who perform part of the revenue vehicle movement control function (see Function Definition Sheet #012) on a temporary assignment. For example, this category would cover operators who substitute for control center personnel.
- 2.10. Time Spent in Ticketing and Fare Collection covers pay for operators who perform part of the ticketing and fare collection function (see Function Definition Sheet #151) on a temporary assignment. For example, this category would cover operators used as vault pullers. It does not include time spent collecting fares and tickets incidental to operating a vehicle.
- 2.11. Time Spent in Customer Services covers pay for operators who perform part of the customer services function (see Function Definition Sheet #162) on a temporary assignment. For example, this category would cover operators who substitute as telephone information operators.
- 2.12. Time Spent in Other Nonoperating Functions covers pay for operators performing functions other than those cited above on a temporary basis.

CHAPTER 8

NONFINANCIAL OPERATING

DATA DEFINITIONS

Chapter 8

Nonfinancial Operating Data Definitions

8. Introduction

The purpose of this chapter is to present the requirements for classifying transit system nonfinancial operating data in the uniform system of accounts and records described herein. This chapter provides a listing of the nonfinancial data elements and categories, and their respective definitions in the sections listed below:

<u>Topic</u>	<u>Section</u>
List of Nonfinancial Operating Data Elements and Classifications	8.1
Definitions of Time Period Elements and Classifications	8.2
Definitions of Facilities and Equipment Elements and Classifications	8.3
Definitions of Employee Elements and Classifications	8.4
Definitions of Maintenance Performance and Fuel Consumption Elements and Classifications	8.5
Definitions of Safety Elements and Classifications	8.6
Definitions of Service Supplied and Vehicle Utilization Elements and Classifications	8.7
Definitions of Passenger Utilization Elements and Classifications	8.8

Nonfinancial Operating Data Definitions

8.1 List of Nonfinancial Operating Data Elements
and Classifications

Time Periods

Facilities and Equipment

Miles of roadway or track
Railway classifications
Bus roadway classifications
Revenue vehicle inventory classifications
Number of passenger stations

Employees

Transit operating personnel classifications
Employee count classifications

Maintenance Performance and Fuel Consumption

Roadcalls for mechanical failure
Roadcalls for other reasons
Labor hours for inspection and maintenance of
revenue vehicles
Fuel power consumption
Number of light maintenance facilities

Safety

Collision accident classifications
Noncollision accident classifications
Injury and damage classifications

Service Supplied and Vehicle Utilization

Average and total vehicles operated
Miles of revenue service
Miles of total service
Miles of charter and school bus service
Hours of revenue service
Hours of total service
Hours of charter and school bus service

Passenger Utilization

Unlinked passenger trips
Passenger miles
Average time per unlinked trip

Nonfinancial Operating Data Definitions

8.2 Definitions of Time Period Elements and Classifications

Beginning Hour of Service: The time when morning transit service begins.

Ending Hour of Service: The time when night service ends. This may be in the early morning hours such as 2 a.m.

NOTE: If 24-hour service is provided, the beginning and ending hour should be 12 midnight.

A.M. Peak Period: The period in the morning when additional services are provided to handle higher passenger volumes. The period begins when normal, scheduled headways are reduced and ends when headways return to normal.

P.M. Peak Period: The period in the afternoon and/or evening when additional services are provided to handle higher passenger volumes. The period begins when normal headways are reduced and ends when headways are returned to normal.

Midday Period: The period between the end of the A.M. peak and beginning of the P.M. peak.

Night Period: The period between the end of the P.M. peak period and the beginning of the next day's A.M. peak.

Hours of Service (During a period): The number of hours to the nearest one-tenth within a given period.

Average Weekday: The average of several weekdays selected at random throughout the year, i.e., several Monday through Friday periods or individual days should be selected at random during the year. Abnormal days (e.g., strikes) should be avoided.

Average Saturday: The average of several Saturdays selected at random throughout the year. Abnormal Saturdays should be avoided.

Average Sunday: The average of several Sundays selected at random through the year. Abnormal Sundays should be avoided.

Nonfinancial Operating Data Definitions

8.3 Definitions of Facilities and Equipment Elements and Classifications

Miles of directional roadway: The total miles over which public transportation vehicles travel while in revenue service. If vehicles travel in both directions on a two-way roadway, both sides of the roadway are included. The measure is taken without respect to the number of traffic lanes or rail tracks existing in a given segment of right-of-way. For example, a one-mile segment of city street over which motor buses operate in both directions is to be reported as two miles of directional travel regardless of the fact that six different bus routes use all or part of that one-mile segment and that the street is a six-lane street.

Miles of electrified track: For rail transit systems, a one-mile segment of right-of-way with three electrified tracks is to be reported as three miles of electric track. In this measurement, the miles of track are to be measured without respect to whether or not rail traffic can flow in only one direction on the track.

Crossings: Crossings located at surface level for rail track that is not exclusive right-of-way.

Stations: The total number of rail rapid passenger stations.

Railway Classifications

At Grade, Exclusive Right-of-Way: Rail rapid transit or streetcar right-of-way from which all other traffic, mixed and cross, is excluded. Median strip right-of-way is included provided all crossings of the right-of-way pass over or under the median.

At Grade, with Cross Traffic: Rail rapid transit or streetcar right-of-way over which no other traffic may pass, except to cross at grade-level crossings. A median strip right-of-way with grade-level crossings at intersecting streets is included.

At Grade, Mixed and Cross Traffic: Streetcar right-of-way over which other traffic moving in the same direction or the cross directions may pass. City street right-of-way is included.

Elevated on Structure: Rail transit way above surface level on structures. Transition segments above surface level on structures are included.

Elevated on Fill: Rail transit way above surface level on fill. Transition segments above surface level on fill are included.

Open Cut: Rail transit way below surface in an excavated cut that has not had a covering constructed over it. Transition segments to open cut or subway-tunnel/tube segments are included.

Subway-Tunnel/Tube: Rail transit way below surface with a cover over the tunnel. Cut and cover, bored tunnel, underwater tubes, etc., are included.

Bus Roadway Classifications

Exclusive Right-of-Way: Roadway used at all times exclusively for transit operations. It may be grade-separated or controlled access roadway.

Controlled Access Right-of-Way: The roadway used for a portion of the day exclusively for transit operations.

Mixed Traffic Right-of-Way: The roadway other than exclusive and controlled access right-of-way used for transit operations.

Revenue Vehicle Inventory Classifications

Type of Vehicle: The mode of service for which the vehicles are used.

Internal Fleet ID: The fleet (or series) identification name or code used in the transit system's internal records for identifying the group of vehicles reported on a line on Form 620. (See Volume III - Reporting System Forms and Instructions - Required)

Year of Manufacture: The year in which the vehicles were manufactured.

Manufacturer: The name of the company that manufactured the vehicles.

Model: The manufacturer's model number for the vehicles.

Seating Capacity: The number of passenger seats aboard the vehicle.

Standing Capacity: The number of standing passengers that can be accommodated aboard the vehicle in a normal (non-crush) full load.

Configuration Codes

<u>Code</u>	<u>Meaning</u>
A	Motor buses equipped with environmental improvement package (EIP).
B	Air conditioned.
C	Hard seats - plastic, wood or metal seats with no cushions.
D	Cushioned seats - fully upholstered seats and seats with cushion inserts for part of the seat.
E	Carpeting on the floors of the vehicle. (Does not include rubber or vinyl mats.)
F	Diesel fuel.
G	Liquified petroleum gas (LPG) or liquified natural gas (LNG).
H	Gasoline
I	Automatic transmission motor buses, school buses, Dial-A-Ride vehicles.

Number of Owned Vehicles: The total number of vehicles owned plus the number being operated under lease-purchase or related-parties lease agreements at the end of the recording period.

True Lease Vehicles: The total number of true lease vehicles being operated at the end of the recording period.

Total Vehicles: The total of owned and true lease vehicles.

Vehicles Leased to Other Organizations: The total number of vehicles owned by the operator, but leased to other operators, companies or individuals.

Vehicles Operated During Period: The number of vehicles actually used for revenue service during the recording period. This number may differ from total vehicles because of retired vehicles awaiting disposal, vehicles in extended maintenance or rebuilding, vehicles used early in the recording period and disposed of at the end of the period, etc.

Total Mileage on Vehicles During Period: The sum for all vehicles in a group of the total mileage (revenue service and nonrevenue movement) placed on the vehicles during the recording period.

Average Cumulative Mileage/Vehicle: The average per vehicle mileage from date of manufacture through the end of the recording period for all vehicles in the group.

Nonfinancial Operating Data Definitions

8.4 Definitions of Employee Elements and Classifications

Transit Operating Personnel Classifications

Rail Rapid Transit Scheduled Train Crewmen: The personnel (other than security agents) scheduled to be aboard rail rapid transit trains in revenue operation.

Streetcar Scheduled Operators: The personnel (other than security agents) scheduled to be aboard streetcars in revenue operation.

Trolleybus Scheduled Operators: The personnel (other than security agents) scheduled to be aboard trolleybuses in revenue operation.

Motor Bus Scheduled Operators: The personnel (other than security agents) scheduled to be aboard motor buses in revenue operation.

School Bus Scheduled Operators: The personnel (other than security agents) scheduled to be aboard school buses in revenue operation.

Dial-A-Ride Operators: The personnel (other than security agents) scheduled to operate Dial-A-Ride vehicles.

Ferryboat Scheduled Crewmen: The personnel (other than security agents) scheduled to be aboard ferryboats in revenue operation.

Other Mode Scheduled Operators: The personnel (other than security agents) scheduled to operate vehicles of other modes in revenue service.

Revenue Vehicle Movement Control Personnel: The personnel, including line supervisors and dispatchers, scheduled to be on the road and in central monitor (control) stations supervising the movement of revenue vehicles.

Ticket/Token Sales Agents, Fare Collectors, Gate Keepers: The transit system employees scheduled to be on duty selling tickets/tokens at transit system facilities. This category does not include employees of others (banks, department stores, etc.) performing ticket/token sales on a commission or convenience basis.

Route/Schedule Information Operators: The personnel scheduled to be on duty either in information booths or in telephone centers, to respond to route and schedule information inquiries.

Security Agents: The personnel scheduled to be on security patrol in revenue vehicles, in stations and elsewhere on transit system property.

Employee Count Classifications

Transportation Executive, Professional and Supervisory Personnel: Executive, professional and supervisory transit system employees engaged in transportation operations. Personnel include transportation managers, port captains, terminal managers, superintendents, road supervisors and others engaged in supervising and controlling transportation operations at the system, division and station levels; executive, professionals and supervisors working in the following departments or functions.

- Scheduling
- Ticketing and Fare Collection
- Customer Services
- Operation and Maintenance of Electric Power Facilities

Transportation Support Personnel: Transit system employees providing secretarial, clerical and other operating support to transportation executive, professional and supervisory personnel defined above.

Revenue Vehicle Operators: Transit system employees operating or working as crewmen on revenue vehicles.

Maintenance Executive, Professional and Supervisory Personnel: Executive, professional and supervisory employees engaged in transit system maintenance. People include maintenance managers, port engineers, superintendents, supervisors and nonworking foremen and leadmen engaged in directing and supervising direct maintenance

and repairs to vehicles, buildings, grounds and equipment; executives, professionals and supervisors working in the following departments or functions:

- Purchasing and Stores
- Vehicle Servicing
- Engineering
- Maintenance Record Keeping
- Custodial Services

Maintenance Support Personnel: Transit system employees providing secretarial, clerical and other support for those maintenance executive, professional and supervisory personnel defined above.

Revenue Vehicle Maintenance Mechanics: Transit system employees performing preventive maintenance and repair work on revenue vehicles or components of revenue vehicles.

Other Maintenance Mechanics: Transit system employees, including mechanics, carpenters, plumbers, etc., performing preventive maintenance and repair work on all buildings, grounds, service and other equipment except revenue vehicles.

Vehicle Servicing Personnel: Transit system employees performing servicing functions (cleaning, sweeping, washing, etc.) for revenue and service vehicles.

General Administration Executive, Professional and Supervisory Personnel: Executive, professional and supervisory transit system employees engaged in general management and administration activities. This category includes the general manager, assistant general manager(s), administrative assistants, managers, supervisors and other professionals working in the following departments or functions:

- System Security
- Promotion
- Market Research and Planning
- Injuries and Damages
- Safety
- Personnel
- General Legal Services
- General Insurance
- Data Processing
- Finance and Accounting

- Treasury
- Real Estate
- Office Management and Services

General Administration Support Personnel: Transit system employees performing secretarial, receptionist and clerical duties supporting the executive, professional and supervisory personnel working in the departments or functions listed above.

Nonfinancial Operating Data Definitions

8.5 Definitions of Maintenance Performance and Fuel Consumption Elements and Classifications

Roadcalls for Mechanical Failure: A count of the revenue service interruptions during the reporting period caused by failure of some mechanical element of the revenue vehicle. (Mechanical failures are to include breakdowns of air equipment, brakes, body parts, doors, cooling system, heating system, electrical units, fuel system, engine, steering and front axle, rear axle and suspension and torque converters. Tire failures and fare box failures are not included.) These revenue service interruptions require assistance from someone other than the revenue vehicle operator (or crew) in order to restore the vehicle to an operating condition. Further, they usually require the transfer of the passengers to another revenue vehicle for the completion of their trip.

Roadcalls for Other Reasons: A count of the revenue service interruptions during the reporting period caused by tire failure, farebox failure, air conditioning system, out of fuel-coolant-lubricant and other causes not included as mechanical failures.

Labor Hours for Inspection and Maintenance of Revenue Vehicles: The labor hours of transit system maintenance personnel working on revenue vehicles for the period.

Number of Light Maintenance Facilities: The number of facilities used for inspection and servicing revenue vehicles and for performing light maintenance work on those vehicles. Light maintenance includes brake adjustments, engine degreasing, tire work, minor body repairs and painting, etc. Light maintenance does not include unit rebuild, engine overhaul, significant body repairs and other major repairs. If a transit system has only one maintenance facility and that facility is used for both heavy and light maintenance, it should be accounted for in this category.

Fuel/Power Consumption: The amount of fuel or power consumed by the revenue vehicles during the period. Units are gallons in the case of fuel and kilowatt hours (KWH) in the case of electrical power.

Nonfinancial Operating Data Definitions

8.6 Definitions of Safety Elements and Classifications

Injury and Damage Classifications

Fatality, Personal Injury and Property Damage: Accidents in which one or more persons are fatally injured, one or more persons receive personal injury and property damage results.

Fatality and Personal Injury: Accidents in which one or more persons are fatally injured and one or more persons receive personal injury, but no property damage results.

Fatality and Property Damage: Accidents in which one or more persons are fatally injured and property damage results, but no other personal injuries are involved.

Fatality Only: Accidents in which one or more persons are fatally injured, but no property damage or other personal injury is involved.

Personal Injury and Property Damage: An accident in which one or more persons receive personal injury and property damage results, but no fatalities are involved.

Personal Injury Only: Accidents in which one or more persons receive personal injury, but no fatalities or property damage result.

Property Damage Only: Accidents which result in property damage, but no fatalities or personal injuries are involved.

Nonfinancial Operating Data Definitions8.7 Definitions of Service Supplied and Vehicle Utilization Elements and Classifications

Revenue Vehicle in Operation: The maximum number of vehicles operated during a time period.

Revenue Vehicle Miles: Total miles traveled by revenue vehicles while in revenue service. Excludes miles traveled to and from storage facilities and other deadhead travel.

Revenue Vehicle Hours: Total number of scheduled hours that a vehicle is in revenue service. Excludes hours consumed while traveling to and from storage facilities and during other deadhead travel.

Revenue Capacity-Miles (Computed): Revenue vehicle miles times the average passenger capacity of the active vehicles in the fleet. Average passenger capacity is determined by averaging the sum of the seated capacity and standing capacity of all active vehicles in the fleet.

Vehicle Miles: The total distance traveled by revenue vehicles, including both revenue miles and deadhead miles.

Vehicle Hours: The total hours of travel by revenue vehicles including scheduled hours consumed in passenger service and deadhead travel.

Charter Miles: The total vehicle miles traveled by a revenue vehicle while in charter service. It includes miles traveled while carrying passengers and deadhead miles.

Charter Hours: The total vehicle hours of travel by revenue vehicles while in charter service. It includes revenue hours and deadhead hours.

School Bus Miles: The total vehicle miles traveled by a revenue vehicle while serving as a school bus. It includes revenue miles and deadhead miles. School bus miles are only miles where a bus is primarily or solely dedicated to carrying school passengers.

School Bus Hours: The total vehicle hours of travel by revenue vehicles while serving as a school bus. It includes revenue hours and deadhead hours. School bus hours are only those hours when a bus is primarily or solely dedicated to carrying school passengers.

Nonfinancial Operating Data Definitions8.8 Definitions of Passenger Utilization Elements
and Classifications

Unlinked Passenger Trips: The number of passengers who board public transportation vehicles. Passengers are counted each time they board a vehicle even though it may be on the same journey from origin to destination.

Passenger Miles: The sum of the distances ridden by each passenger. This measure may be derived by multiplying the number of unlinked passenger trips by the average distance ridden per unlinked passenger.

Average Time Per Unlinked Passenger Trip: The average (i.e., arithmetic mean) number of minutes that the passenger spends aboard the revenue vehicle for an unlinked passenger trip.

